

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MICHAEL, AUGHTON LIVERPOOL

England & Wales · Charity number 1128623

Details

Other names	ST MICHAEL'S PCC AUGHTON, LIVERPOOL
Status	Registered
Legal form	Previously excepted
Registered	2009-03-18
Register	View on the Charity Commission register

Contact

Address	36 Brookfield Lane Aughton Ormskirk Lancashire L39 6SP
Phone	01695422334
Email	treasurer@aughtonstmichael.org.uk
Website	www.aughtonstmichael.org.uk

Activities

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

Activities: Regular Public Worship open to all/Provision of sacred space for prayer and contemplation. Pastoral work, visit the sick and bereaved. Teach Christianity by Sermons/Courses/Groups. Take religious assemblies in Schools. Promote Christianity by Events/Meetings/Literature. Promote Mission of Church via activities for Senior Citizens/Parents and Toddlers/Special Needs groups. Support other Charities.

Classification

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

Geography

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

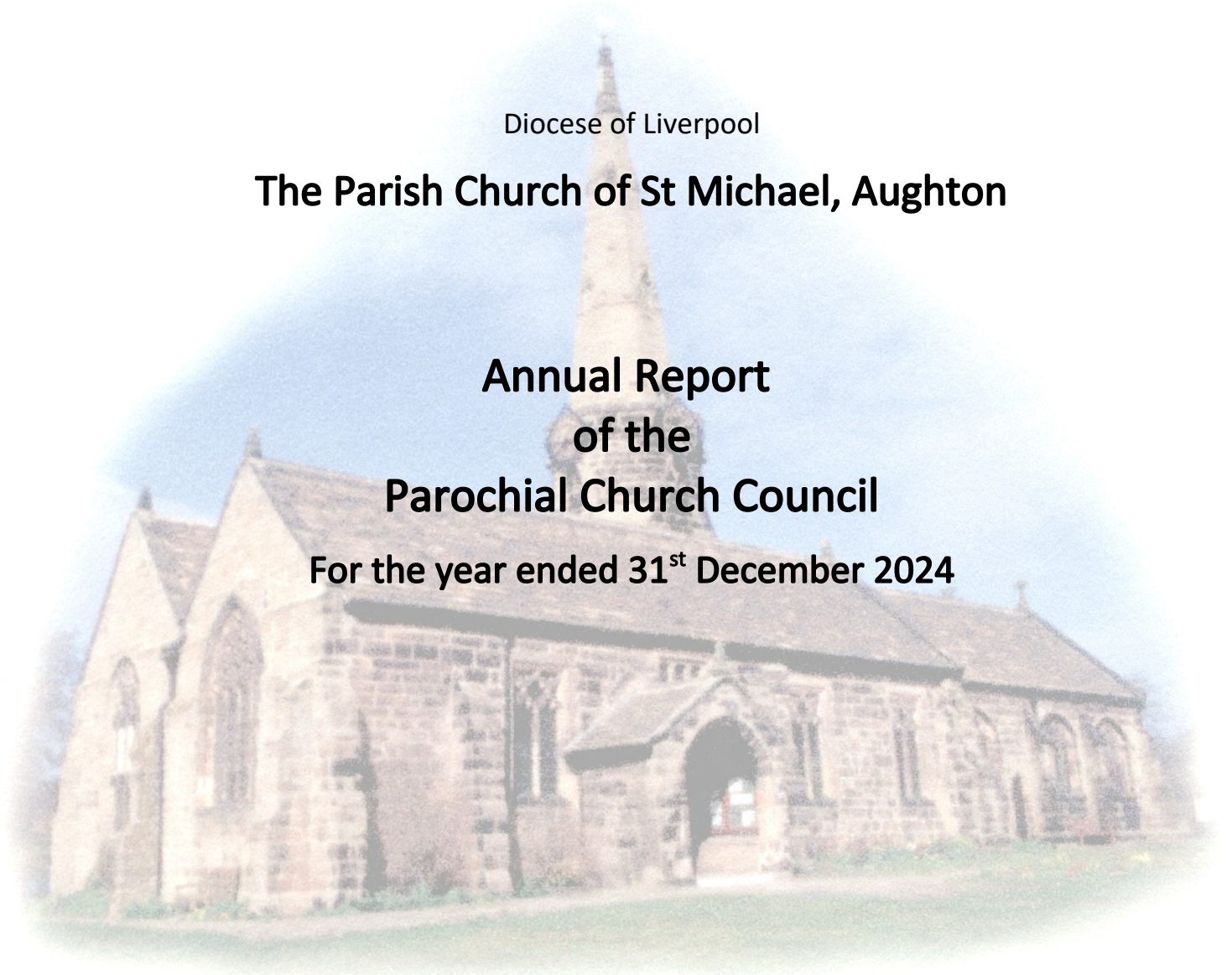
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£216,183	£122,782	-	-
2023-12-31	£123,668	£124,260	-	-
2022-12-31	£137,856	£134,432	-	-
2021-12-31	£114,026	£109,546	-	-
2020-12-31	£120,072	£123,591	-	-

Trustees

Name	Role	Appointed
Rev ANDREW ARTHUR HOUSLEY	Chair	
ANTHONY JOHN BEARON		2017-04-27
Alan John Kendall		2026-05-07
Alan Thompson		2024-04-14
Andrea Connelly		2025-05-11
DENIS O'BRIEN		2024-04-14
Fiona Whalley		2024-04-14
JAMES VIVIAN PARSONS MA, MBA		
Janet SMITH		2022-05-17
Karen Anne Bonell		2026-05-07
Margaret Florence ELLAMS		2020-10-15
Michael Freeman		2026-05-07
PETER JOHN FOGDEN		
Pamela O'Brien		2021-05-20
Pamela Pilkington		2026-05-07
Raymond Hampson		2022-05-17

Accounts



Diocese of Liverpool

The Parish Church of St Michael, Aughton

**Annual Report
of the
Parochial Church Council**

For the year ended 31st December 2024

St Michael's Church, Aughton.

The Parochial Church Council of the Ecclesiastical Parish of

St Michael, Aughton, Liverpool

Registered Charity No 1128623



WELCOME

Dear friends,

It has been encouraging to see both congregations attend worship in one another's churches, including the Messy Church for young families in St Michael's, and the monthly Benefice Services including Harvest, Rogation and Palm Sunday. In 2024 we also hosted the Cluster of Churches as we met on the Parish Field in Bickerstaffe for Pentecost, an event we are repeating this year. The fellowship of the Church continues to be blessed by those in both churches organising hotpot suppers, concerts, bingo, bridge afternoons to name but a few. The annual Christmas lantern parade at St Michael's increases in number each year.

In November 2024, a number of us from St Michael's attended the 'Leading Your Church into Growth' (LYCIG) conference with church delegates from the Cluster. Since the conference, the delegates have been mentored by Rev Neil Short and have led special PCC meetings passing on what we have learned. The hope is that members of Bickerstaffe Church will attend a future conference. The principles of LYCIG are simple. We are encouraged to give equal attention to our Prayer, Presence, Proclamation and Persuasion as a church in the parish and be bolder in inviting people to church worship and church events. The Worship, Fellowship and Mission of the church gives us purpose, but at times we can neglect the mission of the church, which risks our future. LYCIG helps us to correct the balance and encourages us all to get involved in St Michael's and Holy Trinity's growth. Below is the LYCIG prayer, which I invite you to use and be challenged by.

God of Mission,
Who alone brings growth to your Church,
Send your Holy Spirit to give Vision to our planning,
Wisdom to our actions,
And power to our witness and Joy to our worship.
Help our church to grow in numbers,
In spiritual commitment to you,
And in service to our local community,
Through Jesus Christ our Lord. Amen

Thank you for all your support in both churches and may God bless us all in His mission.

Andrew

ADMINISTRATIVE INFORMATION

St Michael's Church, Church Lane, Aughton, Ormskirk L39 6SB.
Official correspondence to The PCC Secretary, Parish Office, at the above address.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During 2024 the following served as members of PCC:

<i>Incumbent:</i>	Revd Andrew Housley	<i>(Chairman, ex-officio)</i>
<i>Reader:</i>	Mr Bill Glennon	<i>(ex-officio)</i>
<i>Wardens:</i>	Margaret Ellams	<i>(ex-officio)</i>
	Pam O'Brien	<i>(ex-officio)</i>
<i>Treasurer:</i>	Mr Anthony Bearon	<i>(co-opted)</i>

Secretary: Mr James Parsons (co-opted)

Deanery Synod representatives:

Mr Jeff Smith, Mr James Parsons, Mr Graham Williams (ex-officio)

Elected representatives:

Bryan Cross, Ray Hampson, Jane McEvoy, and Janet Smith – elected 2022 to 2025.

Adrian Ball, Elizabeth Makepeace, Brenda Moss, and Joyce Turner – elected 2023 to 2026.

Peter Fogden, Denis O'Brien, Alan Thompson and Fiona Whalley – elected 2024 to 2027.

Observers:

Mr Peter Fogden (H&S Officer)

Mr Brian DeVonald (Assistant PCC Treasurer)

Bankers: Santander Bank, Bridle Road, Bootle L30 4GB.

Independent Examiner: Mr D.S. Thomson, 32 Windermere Crescent, Ainsdale, Southport, PR8 3QS.

Architects: Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX.

Day to day management and control of the Church is exercised by the Rector and Wardens: The Rev Andrew Housley, Mrs Margaret Ellams and Mrs Pam O'Brien, contactable via the Parish Office on 01695 424457.

STRUCTURE, MANAGEMENT AND GOVERNANCE

St Michael's PCC operates under the Parochial Church Council Powers Measure 1956. The PCC is registered with the Charity Commission – no. 1128623.

OTHER RELATED TRUSTS

Aughton United Charities, registered charity number 247409, the Rector is a Trustee.

Vanbrugh and Tempest Almshouse Charity Trust, registered charity number 227244, four members of the PCC and one other church member are trustees.

St Michael's VC CE Primary School, the incumbent, one PCC member and one other church member are Foundation Governors.

APPOINTMENT TO THE PCC

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

COMMITTEES

The PCC operates through two sub-committees, which meet as required between full meetings of PCC:

Standing Committee – required by law, it transacts the business of the PCC between its meetings, subject to any direction given by the full Council. Membership of the Standing Committee is the Rector, the Churchwardens, the Treasurer, the Secretary and two elected PCC members - in 2024 these were: Mr Denis O'Brien and Mr Jeff Smith.

Fabric Committee – has delegated power to address fabric issues in the Church and Church Hall. Membership in 2024 was Peter Fogden (Chair), Margaret Ellams, Pam O'Brien, Jane Rigby, Brian Devonald, Bryan Cross, Denis O'Brien and Will Thorpe.

PCC members receive regular instruction and advice on their roles as Trustees, on health and safety issues, risk assessment and management, and on child and vulnerable adult protection procedures, from the relevant PCC officers.

THE ELECTORAL ROLL presented to the Annual Meeting in 2024 recorded the names of 148 people, of whom 46 were non-resident in the parish. A new Electoral Roll will be required in 2025.

OBJECTIVES - St Michael's PCC has the responsibility of co-operating with the Rector in promoting the whole mission of the Church, pastoral, evangelistic, social, and ecumenical in this parish (PCC (Powers) Measure 1956). It is responsible for the maintenance of the Church and Church Hall in Church Lane, Aughton. St Michael's is a broad and welcoming church that seeks to provide a spiritual home for all who seek God in Jesus Christ.

We proclaim the Gospel of Christ according to the doctrines and practices of the Church of England, as part of the worldwide Anglican Communion of churches. We worship the one true God, enjoy, and share the fellowship of all our members and friends, and aim to live out the commandment to "love our neighbour as ourselves" through practical care and concern for those in our community.

REPORTS FROM CHURCH GROUPS AND ACTIVITIES

1. Wednesday Fellowship

Fellowship continues to meet on 1st and 3rd Wednesday of each month with a varied programme of speakers. Topics including bee keeping, spring flowers, Liverpool Cathedral, Lancashire Dialect and Royal Jewels. Members also lead meetings, and we have movie matinee and coffee and chat afternoons. Speakers have asked for donations to Liverpool Cathedral, SAFFA, St Helens Ramblers and Child Sudden Death Syndrome. We continue with our annual Trussel Trust Christmas donation and Child Sponsorship. New members and occasional visitors are always welcome.

Janet Glennon

2. Sunbeams

Sunbeams Baby and Toddler Group began in 2021 and continues to thrive. We meet in the church hall on a Wednesday morning during term time and we continue to have around thirty families on our books. On an average week we can have up to twenty children with their carers who are a mixture of Mums, Dads, and Grandparents. We always have a varied range of activities and games and upcoming we hope to be able to make use of the Forest School area in St. Michael's School for one of our sessions. Art and craft are a real highlight of the session particularly with the carers! We acknowledge and promote the Christian festivals, and it was good to welcome some families to the services on Christmas Eve, Mother's Day, and Easter Day. One of our Sunbeam parents works for Guide Dogs so in March our Lent appeal was a sponsored walk/pram push around the area. We raised £267 for this charity which was gratefully received.

Special thanks are due to Irene Rowe who makes and serves our drinks and to Helen Brookes who travels from Liverpool to be our helpers at Sunbeams and are a vital part of the team. We would also like to extend

a warm welcome to any of the St Michael's Church community who might like to help or visit Sunbeams on either a regular or ad hoc basis.

Messy Church is an activity-based worship session which takes place on the second Sunday of every month. This too is gaining in popularity and there are some regular attenders, although still not many Sunbeams families yet. We pack a lot into an hour session with activities, bible stories, songs, snacks and craft. Now that the refreshments are served in church after the 9.30am service, we can extend our session if needed.

As the same for Sunbeams, we will always welcome any of the St. Michael's Church community who might like to help at Messy Church.

Margaret Ellams & Pam O'Brien

3. Friends of St Michael's Church

At a recent PCC Meeting it was agreed to refurbish the vestry toilet in Church, to be funded by the Friends. This ensures the Church, and its surroundings remain in excellent condition, as they have done for 1000 years. The Friends help the Church building to be preserved and celebrated for future generations and for it to stand as a witness to God in Aughton.

No funding comes from the Church of England, so it is the sole responsibility of the PCC. The bedrock of the Friends income is the annual membership subscription of £25, paid on 30th June by Standing Order or Cheque.

Funds in 2024 were boosted by activities organised during the year, including a talk by Martin Jones who had done extensive research into the part played by horses in the First World War. Donations were given to the British Legion. Lady Ann Dodd recalled happy memories of Ken and the Exhibition in progress at Liverpool Museum. The award winning Skelmersdale Brass Band gave the Christmas Concert, and a £500 Donation was given them to support their efforts in providing musical opportunities for young people. Two Bridge Drives of 20 tables enjoyed Afternoon Tea and a Raffle. (Over £1400 was raised for each event). On 29th September we celebrated our Patronal Festival of St Michaels and All Angels.

Jean Parker

4. Church Fabric Report

(1) General Maintenance

Gutters, hoppers and downspouts were inspected and cleaned out as required. The south end hopper became badly blocked and was cleared by A1 All Clear.

(2) Toilet Refurbishment

The toilet walls were tiled and the ceiling painted. Thanks to 'The Friends' for financing this project and a church member for donating a substantial quantity of tiles.

(3) Vestry Roof Repairs

In April flashing from the vestry roof was stolen. The damage was made good, and the toilet roof was repaired at the same time.

(4) Lightning Conductors

The lightning conductors, which protect the church's electrical systems from lightning strikes, were tested and

found to be satisfactory.

Graveyard Report

The grass areas in the churchyard are tended to by a Contractor and continues to perform to a high standard. Members of the congregation and parish maintain the flowerbeds and the 'Garden of Rest'. More volunteers to assist in this work are always needed. West Lancashire BC remove green waste via two brown bins and general waste in a green bin. Many graveyard visitors continue to be confused as to what constitutes green waste. Part of a pine tree, which was leaning on the wall near the 'Garden of Rest' was cut down.

Inspections and Servicing

The central heating boiler was serviced and tested for gas safety. The fire extinguishers were tested and serviced as required. Portable appliances were tested by BES, no faults were reported. Ladders were inspected every three months. The annual asbestos inspection was completed. Every Thursday the church is prepared for Sunday services by a team of eight church members to ensure the church is always presented at its best.

5. Church Hall Fabric Report

(1) Wi-fi Connection

A network was installed so that the church internet connection was made available for use in the Hall. This facility has benefited church members and is an additional attraction for those hiring the Hall.

(2) Intruder Alarm

A new alarm system was installed in June. Every key holder now has a unique entry code. The new system has been working well.

(3) Movement Sensor

A replacement unit was fitted at the entrance to the 'Ladies' to ensure the lights turn on and off.

Inspections and Servicing

The central heating boilers were serviced and tested for gas safety. The fire extinguishers were tested by Fire Reliant and serviced or replaced as required. Portable appliances were tested by BES, no faults were reported. Ladders were inspected at three monthly intervals. Fire alarm 'break glass' points were tested at regular intervals together with the emergency lighting network.

A brown bin licence was purchased from WLBC to enable leaves and other green waste to be disposed of. A grey bin for general waste, a blue bin for recyclable bottles etc and a green bin for paper and cardboard are also emptied by WLBC.

On behalf of the PCC, we would like to thank everyone who assists in running the Hall.

During the last year we were saddened by the sudden loss of David Snape who had served on the committee for a considerable time. His expertise and wisdom will be greatly missed.

Peter Fogden

PP Fabric committee

Members of committee are: - Margaret Ellams, Pam O'Brien, Jane Rigby, Brian Devonald, Bryan Cross, Denis O'Brien, Will Thorpe & Peter Fogden.

Receipts & Payments

	Unrestricted	Designated	Restricted	Endowment	Total	Prior year total
Receipts						
Donations and legacies	74,868	92,655	21,370		188,894	92,328
Income from charitable activities	8,533		770		9,303	12,779
Other trading activities	12,561		1,894		14,455	14,792
Investments	1,201	192	1,841		3,235	1,736
Other income	5		290		295	2,033
Total income	97,169	92,848	26,165		216,183	123,668
Payments						
Raising funds	523				523	673
Expenditure on charitable activities	108,810		13,448		122,259	123,587
Other expenditure						
Total expenditure	109,334		13,448		122,782	124,260
Net income / (expenditure) resources before transfer	(12,165)	92,848	12,717		93,401	(592)
Transfers						
Gross transfers between funds – in	10,414	3,843	11,275		25,532	
Gross transfers between funds - out	(6,572)	(7,686)	(11,276)		(25,533)	
Other recognised gains / losses						
Gains/losses on investment assets	6,439		(6)		6,433	
Gains on revaluation, fixed assets, charity's own use						
Net movement in funds	(1,883)	89,005	12,712		99,835	5,780
Reconciliation of funds						
Total funds brought forward	88,920	3,651	316,237¹	12,000	420,808	415,028
Total funds carried forward	87,039	366,455¹	55,150	12,000	520,645	420,809

¹ In 2023 accounts, the fixed value of the church hall (£274k) was included in Restricted Funds. This is now included in Designated Funds.

Financial Review – 2024

Overview

2024 finances were similar to 2023, with the notable exception of one very generous unrestricted legacy and other restricted legacies. At a high level:

- Operational deficit £12k – see the Unrestricted column in sections Error: Reference source not found and Error: Reference source not found
- Restricted funds increase £12k – see restricted funds total on the 2nd page of section Error: Reference source not found
- General Fund operational deficit offset by
 - o Allocate £3.6k legacies carried forward from 2023 to General Fund
 - o Investment gain of £6k on Aberdeen bond
- Unrestricted legacy £92k
- As a result of changing to a new system, the detailed reporting of income/expense categories differs.

Income from church hall lettings was £12k. Expenditure on the church hall was £13k including utilities and church buildings manager salary. For 2025, the hall rental hourly rate has been increased to £16.50 for regular bookings and £20 for one-off events. The church buildings manager is responsible for managing the hall rentals including opening and closing the hall, and for cleaning of both buildings in conjunction with the church cleaning team.

The Diocese are taking numerous steps to address the financial health and sustainability of the diocese. As part of this, the parish share for 2025 reduces by £10k to £65k. A key means of enabling this reduction was removing further contribution to Deanery Mission & Growth Funds. Whether this reduced level of Parish Share remains for 2026 and beyond depends on many factors, particularly the success (or not) of a funding request to the national church's Diocesan Investment Programme.

As we enter 2025, regular donations have reduced by ~£600 per month, offsetting most of the reduction in parish share. Over the next 5-10 years, ~£2,000 per month of regular donations may need replacing by new donors to enable the parish to continue paying its Parish Share. If donations do reduce by this amount progressively over 5 years, then 2030 will end with an annual loss of £25k and an accumulated loss of £90k (not accounting for inflation).

Reserves Policy

Based on <https://parishresources.org.uk/the-pcc-as-a-charity/managing-reserves/sample-reserves-policies/>

To hold in cash the equivalent of two months general running costs (£20k). To retain the investment bond capital value (£65k) such that capital gains can help offset future operating losses. To create a Mission Opportunities fund of £10k. To reserve £10k for new windows and carpet in the church hall. The PCC will decide how to use the remaining £75k. This policy will be reviewed in twelve months' time.

Grants to others

The church donated £200 to Churches Together in Ormskirk District, and £104 to Campaign Against Living Miserably.

Agent Transactions

The PCC acted as Financial Agent for the following people/organisations:

- Liverpool Diocesan Board of Finance re Clergy Fees.
- Fees for Bell Ringers, Organists and Grave Diggers at Weddings / Funerals.
- Bickerstaffe Holy Trinity for shared cost of rectory council tax & water and other miscellaneous expenses (£2k)
- Compassion for sponsorship of 4 children (£2k)
- Special collections for Children's Society (£700), C.A.L.M. (£100), Cancer Research (£100).

Independent Examiners 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 any matters of concern.*
- *Confirm that I have no conflict of interest and have no connection with the PCC of St Michael Aughton.*

Basis of independent Examiner's statement

My examination is carried out in accordance with general Directions given by the Charity Commission.

An additional examination compared to 2023, took the form of a comprehensive review with the appropriate personnel, of the new diocese accounting system structure, and therefore a high-level review of appropriate accounting coding, checks on appropriate brought forward balances into said system, and further initial review of prior year analysis and accuracy (as stated in bullet point 5 of the 'overview').

It is worth noting that my access to the Diocese accounting system was restricted to transaction listing only. Over and above what is mentioned above, this was sufficient to sample check 2024, and to reach a satisfactory conclusion.

In that respect, I expect the transition to the new system to be an asset to the church in terms of the transparency aligning to the diocese.

In general, a review and sample check of the accounting records kept by the PCC and a comparison of the accounts presented with those records was undertaken.

It included consideration of any unusual items or disclosures in the accounts requiring explanations from the PCC, and as stated in the overview of the accounts.

A question with regards to the valuation of the only Fixed Asset, and inherently material to the accounts, was raised with the Diocese who provided a satisfactory response for 2024.

It will be pertinent upon myself to review the documentation underlying the asset value and aligning to the Diocese response, in future years.

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 matters have come to my attention which give me cause to think that:

- *Accounting records were not kept in accordance with section 130 of the Charities Act*
- *Accounts do not agree with the accounting records.*

Independent Examiner: Mr. D. S. Thomson
32 Windermere Crescent
Ainsdale
PR8 3QS

The Annual Report for the year 2024 was approved by the PCC on 9th March 2025 and signed on its behalf by:

Rev. Andrew Housley.



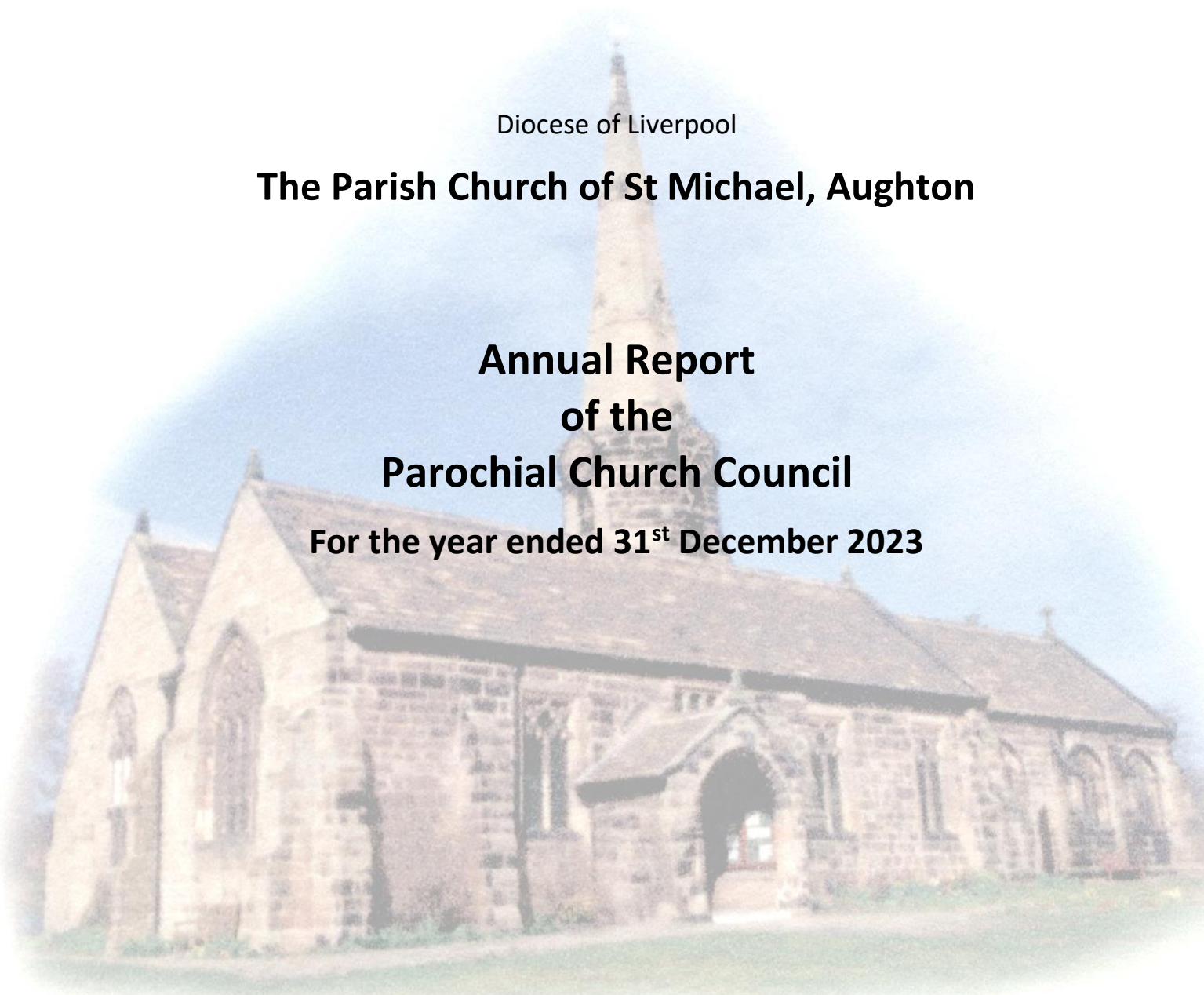
RECTOR

Mrs Margaret Ellams



CHURCH WARDEN

Accounts



Diocese of Liverpool

The Parish Church of St Michael, Aughton

Annual Report of the Parochial Church Council For the year ended 31st December 2023

St Michael's Church, Aughton.

The Parochial Church Council of the Ecclesiastical Parish of

St Michael, Aughton, Liverpool

Registered Charity No 1128623



WELCOME

Dear friends,

In 2023 both Holy Trinity and St Michael's settled into a pattern of worship and built on our shared services on the first Sunday of the month. It is encouraging to see both congregations attend worship in one another's churches, including the Messy Church for young families in St Michael's Hall. Highlights were the Rogation Service at Holy Trinity and the visit of the cathedral choir to St Michael's to sing Evensong. We have a wonderful variety of services and events at both churches, which we need to see as mission opportunities to invite people to. As we look ahead into 2024, we will also share worship services and activities with the churches in the Cluster, including an outdoor Pentecost Celebration at Bickerstaffe. We will also join with the churches in the Cluster attending the 'Leading your Church into Growth Conference', which will help us focus on our shared responsibility to grow the Church.

We are confident that both Holy Trinity and St Michael's are alive because of the enduring presence of the Holy Spirit, who will give us discernment and endurance as we face new challenges. In 2024 we will continue to focus on our three challenges:

1. Grow a sustainable ministry to the increasing number of our churches who are housebound.
2. Develop the third Sunday of the month into an all-age service and grow the number of children and young families who attend it.
3. Increase the number of volunteers involved in the worship, ministry and maintenance of Holy Trinity and St Michael's so that it doesn't always fall onto the same few.

I would like to thank those involved in leading the groups and activities mentioned in this report and also those who quietly work in the background.

Every blessing

Andrew

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Incumbent: Revd Andrew Housley (*Chairman, ex-officio*)

Reader: Mr Bill Glennon (*ex-officio*)

Wardens: Margaret Ellams (*ex-officio*)
 Pam O'Brien (*ex-officio*)

Treasurer: Mr Anthony Bearon (*co-opted*)

Secretary: Mr James Parsons (*co-opted*)

Deanery Synod representatives:

Mr Jeff Smith, Mr James Parsons, Mr Graham Williams, Dr Betty Underwood (*ex-officio*)

Elected representatives:

Andrea Connelly, Denis O'Brien, Anthony Bearon, and Graham Williams – elected 2021 to 2024

Bryan Cross, Ray Hampson, Jane McEvoy, and Janet Smith – elected 2022 to 2025

Adrian Ball, Elizabeth Makepeace, Brenda Moss, and Joyce Turner – elected 2023 to 2026

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Mr Peter Fogden (*H&S Officer*)

Mr Brian DeVonald (*Assistant PCC Treasurer*)

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Fabric Committee – has delegated power to address fabric issues in the Church and Church Hall. Membership in 2023 was Peter Fogden (Chair), Margaret Ellams, Pam O’Brien, Jane Rigby, Brian DeVonald, Bryan Cross, Denis O’Brien, David Snape, and Peter Fogden.

PCC members receive regular instruction and advice on their roles as Trustees, on health and safety issues, risk assessment and management, and on child and vulnerable adult protection procedures, from the relevant PCC officers.

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REPORTS FROM CHURCH GROUPS AND ACTIVITIES

1. Wednesday Fellowship

Fellowship continues to meet on 1st and 3rd Wednesday of each month at 1.30pm. We enjoyed an interesting and varied programme in 2023 with speakers and contributions from members. Rev. Jane McElvy welcomed us to the Bethabba Ministry Centre where she led our day retreat. Donations have been made to The Salvation Army, Queens Court Hospice, Bethabba Ministry, Trussel Trust, Compassion and St Helen's Walking group. Sadly, our numbers have declined but we continue to invite new members to join us.

Janet Glennon

2. Sunbeams

Sunbeams Baby and Toddler group began in 2021. We meet in the church hall on a Wednesday morning and this last year, the group has more than doubled with around thirty families on our books. On an average week we can have up to twenty children with their carers who are a mixture of Mums, Dads, and Grandparents. We have a range of activities and games for the babies and toddlers to encourage fine and gross motor skills. One week we welcomed Emma from “Tappytoes” who did music and movement with the Sunbeams. We have also had an outdoor “sports” day on the scout field using equipment borrowed from St Michael’s School. Recently, we purchased new craft tables, as art & craft is a real highlight of the session particularly with the carers! We acknowledge and promote the Christian festivals and it was good to welcome some families to the services on Christmas Eve, Mother’s Day, and Easter Day.

Special thanks are due to Helen Brookes who travels from Liverpool every Wednesday morning to be a helper at Sunbeams and is a vital part of the team. We would also like to extend a warm welcome to any of the St Michael’s Church community who might like to help or visit Sunbeams on either a regular or ad hoc basis.

In August 2023 we changed Sunbeams on Sunday to Messy Church, an activity-based worship session which we hope appeals to a wider age range. This too is gaining in popularity and there are some regular attenders, although not many Sunbeams families yet. This takes place the second Sunday of the month and as we now have internet in the hall, enables us to provide lively and action-packed songs and worship music.

Margaret Ellams & Pam O'Brien

3. Friends of St Michael's Church

"This ancient Church bears witness to the Living Christ" is the quote on the new Parish Noticeboard which was funded by The Friends. The levelling of the pavement to the Lychgate path and the survey and cost of ensuring the safety of all the interior Wall Plaques were also funded by the Friends. The upkeep of the Graveyard and grounds including waste removal are also non-stop demands on The Friends purse.

The remit of The Friends is to generate income to help the PCC with the cost of Repairs and Maintenance of the Fabric of the Church Building, Churchyard, perimeter walls and bells. No fabric funding comes from the Church of England; it is the sole responsibility of the PCC.

The bedrock of The Friends income is of our annual Membership Subscriptions paid on 30th June. Funds are further boosted by our activities during the past year which included an illustrated talk by Roger Mitchell, a member of our Friends who lectures locally and nationally, two Bridge Drives with Afternoon Tea and Raffle were enjoyed by 20 tables and traditional Christmas Music provided by the award winning Skelmersdale Brass Band, which was held in the evening in Church and enjoyed with wine and mince pies.

We thank all Members of The Friends for their Annual Subscriptions which help to maintain a healthy Bank Balance for contingency plans and good housekeeping.

Jean Parker

4. Church Fabric Report

(1) General Maintenance

Church gutters, hoppers and downspouts were cleaned out as required.

(2) Fallen Memorial

Burleigh Stone installed support brackets to all wall-hung memorials to guard against a repeat of the fallen memorial reported last year.

(3) Church Noticeboard

The church noticeboard was completely refurbished by Harry Mitton Signs. Thanks to Pam O'Brien for managing this project.

(4) Cycle Rack

A cycle storage facility was installed to the west side of the main door. (see Hall also). Thanks to Denis and Russell O'Brien for this work.

Graveyard Report

The grass cutting contract for the churchyard was awarded to a new contractor and cut grass is now removed. Leaves are removed from the pathways and around the graves. The presentation of the graveyard has been greatly enhanced. Members of the congregation and parish maintain the flower beds and the Garden of Rest. West Lancs BC continue to remove green waste via 2 brown bins and general waste using a green bin. Graveyard users may require advice as to what constitutes green waste.

Inspections and Servicing

The central heating boiler was serviced and tested for gas safety. The fire extinguishers were tested and serviced as required. The fixed electrical wiring was examined by British Engineering Services and any requirements from the report were noted and acted upon. Portable appliances were tested by British Engineering Services and any faults were rectified. Ladders were inspected at three monthly intervals. The annual asbestos inspection was completed. The church is cleaned weekly by a dedicated team of seven church members who would be delighted if more came forward to assist for half an hour every Thursday.

Thanks, are also due to members of the congregation and the parish who have assisted in keeping the graveyard and garden areas as an attractive landmark in Aughton.

5. Church Hall Fabric Report

1. Cycle Rack

Cycles can now be stored just outside the main entrance.

2. Provision of Wi- Fi for Hall Users

A wi-fi connection, by making use of the Church wi-fi, has been provided for Hall users and has already proved a valuable addition to the Hall facilities. Thanks to Anthony Bearon and Denis O'Brien for designing and installing this equipment.

Inspections and Servicing

The Buildings Manager provided some hanging baskets and planted flowers in the flower beds. The appearance of the Hall area was greatly enhanced. The gutters were cleaned, and shrubs and hedges trimmed. A brown bin licence was obtained from WLBC to enable leaves, hedge trimmings and other green waste to be disposed of. The central heating boilers were serviced and tested for gas safety. The periodic wiring test was carried out by British Engineering Services and any faults rectified. Portable appliances were tested by the same contractor. The fire alarm system was serviced. Fire alarm call points and emergency lighting were tested at specified intervals. Ladders were inspected at three monthly intervals.

On behalf of the PCC, we would like to thank everyone who assists in running the Hall.

Peter Fogden

PP Fabric committee

Members of committee are: - Margaret Ellams, Pam O'Brien, Jane Rigby, Brian DeVonald, Bryan Cross, Denis O'Brien, David Snape, and Peter Fogden.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES.
(For the year ended 31st December 2023.

RECEIPTS & PAYMENTS

All values to the nearest £)	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Funds 2022
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	78688	3103	9364	-	91155	90413
Fund Raising Activities	2b	1173	-	-	-	1173	1403
Income from Investments	2c	345	392	999	-	1736	488
Statutory Fees	2d	7684	-	-	-	7684	9155
Church Activities Income	2e	13392	-	6495	-	19887	16915
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>2033</u>	<u>-</u>	<u>2033</u>	<u>19482</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>101282</u>	<u>3495</u>	<u>18891</u>	<u>0</u>	<u>123668</u>	<u>137856</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	673	-	0	-	673	773
Mission/Charitable Giving	3b	-	-	1433	-	1433	1360
Church Activities	3c	112984	-	9170	-	122154	112655
Major Capital Expenditure	3d	nil	-	nil	-	nil	19644
Other Outgoings	3e	<u>nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>nil</u>	<u>nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>113657</u>	<u>0</u>	<u>10603</u>	<u>0</u>	<u>124260</u>	<u>134432</u>
NET INCOMING/OUTGOING		(12375)	3495	8288	0	(592)	3424
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Untraceable Accounts Error 2022		-	-	-	-	-	298
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond GAIN	6372	-	-	-	-	6372	(10302)
<u>RESOURCES FOR YEAR (6003)</u>		3495		8288	NIL	5780	(6580)
TRANSFER BETWEEN FUNDS	22172		(20756)	(1416)	-	NIL	NIL
(Funds transferred between sectors)							
<u>See Page 2-13 (Net assets)</u>							
<u>NET MOVEMENT IN FUNDS</u>	16169		(17261)	6872	NIL	5780	(6580)
BALANCES B/FWD 1/1/2022	72751		20912	309365	12000	415028	421608
BALANCES C/FWD AS AT 31st DECEMBER 2023		<u>88920</u>	<u>3651</u>	<u>316237</u>	<u>12000</u>	<u>420808</u>	<u>415028</u>

Financial Review – 2023

The total Income of £123K against Expenditure of £124K produced an **Excess of Expenditure of £592**. Fortunately, **the Investment Bond increased in value by £6,372** which changed the **Excess Expenditure to a Capital Gain of £5,780**. **Legacies totalling £10K** were used to enable the Bank Account to stay in credit whilst paying the monthly bills which **included a reduced Parish Share of £6,240pm (£74,879 for the year)**.

During the year, the Harvest Hot Pot Quiz and the Christmas Lantern & Carol Fair were held. Both events helped boost Church funds. Also, the **Friends of St Michael** provided two Bridge Afternoons and a Brass Band Carol Concert. These “Friends” monies plus their accumulated funds were **used to pay £2,216 to cover some Church Building costs and £4,649 to cover upkeep of the Graveyard**. The automated Subscriptions to the Friends allowed this to happen and the PCC are again thankful to the all the people involved and the work put in by the Committee.

The **Church Hall has again been maintained and kept to a high standard by the Church Buildings Manager**. His dedication and hard work made the Hall a pleasant place in which to hold functions. This is shown by **the Rental income increasing to £12,721 for the year**. He has made many improvements to the Hall grounds and gardens by installing and upkeeping many shrubs and ornamental fixings. The Stone Cross inset on the front wall of the Hall with lights, which he installed, has become a permanent and welcomed feature. **An Excess Expenditure of £1,329** was made for the year, due mainly to increased Gas and Electricity costs.

The Financial Outlook for 2024 has greatly improved. As usual, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These manual schemes need to be transferred to the Parish Giving Scheme in the near future to help our book-keeping systems to be efficient. We have joined the On-Line Banking System newly operated by the Diocese to allow our recently formed Finance Team to function better. This will spread out the work presently carried out by the PCC Treasurer. During the year 2023 a Dual Accounting system was used **to** slowly transfer and match the accounting systems. This is the last year manual accounts will be produced. In 2024 we shall rely solely on the Diocese “MyFund” system.

Fund raising activities will continue again in 2024 by the Friends of St Michael together with the usual Fairs etc. These events plus Legacies should allow the payment in full of our Parish Share for 2024. Our Investment Bond has increased in value to £75K, and we expect the Bond to continue increasing. These monies are mostly available to the PCC and should ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2024

The only Reserves we have to call upon are represented by the Investment Bond value, as the LDBF Deposit Account is mainly Restricted funds. The Bond is presently worth £75K of which £12K is an Endowment, leaving **£63K as PCC Reserves**.

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some £92K, i.e. (The ABRDN Fund of £63K+ Unrestricted net Current Assets £25K + Designated Deposit Balance of £4K). Therefore, the available “Free Funds” after allowing for Reserves as above is £29K as at 31 December 2023. (The Parish Share alone costs £6,245 per month which will be paid out the next day, **leaving £23K available on 1st January 2024**).

Financial Plans for the Future

The PCC are taking an active part in the future plans to expand the work of our Cluster of Churches in Ormskirk Parish Deanery, in an effort to grow our Churches. Our newly formed Finance Team has attended instruction courses at St James’s House which should enable the Parish Finances to be run more efficiently and to spread the work out between several persons. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – Assistant PCC Treasurer.

RISK MANAGEMENT 2023.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers and Organists at Weddings.

Fees for Organists and Grave Diggers at Funerals.

Special Collections for:

Children's Society, Compassion Child Sponsors, C.A.L.M. Charity, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:

High impact x Low likelihood = Medium Risk

We think that any future Church or Hall building maintenance required; or emergencies which may occur, should be well covered by our Reserves of £63K. The Friends of St Michael have also accumulated funds of £30K which help towards the costs of repairs to the Church Fabric.

The church working capital is held both on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing Investment Bond (£50K) has now changed its name and is run by ABRDN Investments. It is now worth £75,280 as of 31st December 2023 and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. The PCC consider this to be an appropriate investment and safe spread. Cash is kept in the Church safe (for short periods of time); no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald – Assistant PCC Treasurer

Operational Risk Rating:

High impact x Low likelihood = Medium Risk

In the event the Church building should be unusable, the Church Services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. The Hall Office, which is lockable, will serve as a place to count monies and store valuables temporarily.

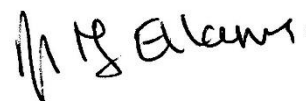
The Annual Report for the year 2023 was approved by the PCC on 22nd February 2024 and signed on its behalf by:

Rev. Andrew Housley.



RECTOR

Mrs Margaret Ellams



CHURCH WARDEN

ST. MICHAEL'S CHURCH - AUGHTON

Annual Report

and

Financial Statements

of the

Parochial Church Council

For the year ended 31st December 2023

Incumbent Rev. A. Housley
The Rectory
10 Church Lane
Aughton, Ormskirk
Lancashire L39 6SB

Bankers Santander
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Mr. D. S. Thomson
Examiner 32 Windermere Crescent
Ainsdale
Southport
PR8 3QS

Architects Anthony Grimshaw Associates
6 Bridgeman Terrace
Wigan
Lancashire
WN1 1SX

The Parochial Church Council of the Ecclesiastical Parish of
St Michael, Aughton, Liverpool
Registered Charity No 1128623

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES.
(For the year ended 31st December 2023.

RECEIPTS & PAYMENTS

All values to the nearest £)	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Funds 2022
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	78688	3103	9364	-	91155	90413
Fund Raising Activities	2b	1173	-	-	-	1173	1403
Income from Investments	2c	345	392	999	-	1736	488
Statutory Fees	2d	7684	-	-	-	7684	9155
Church Activities Income	2e	13392	-	6495	-	19887	16915
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>2033</u>	<u>-</u>	<u>2033</u>	<u>19482</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>101282</u>	<u>3495</u>	<u>18891</u>	<u>0</u>	<u>123668</u>	<u>137856</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	673	-	0	-	673	773
Mission/Charitable Giving	3b	-	-	1433	-	1433	1360
Church Activities	3c	112984	-	9170	-	122154	112655
Major Capital Expenditure	3d	nil	-	nil	-	nil	19644
<u>Other Outgoings</u>	3e	<u>nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>nil</u>	<u>nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>113657</u>	<u>0</u>	<u>10603</u>	<u>0</u>	<u>124260</u>	<u>134432</u>
NET INCOMING/OUTGOING	(12375)		3495	8288	0	(592)	3424
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Untraceable Accounts Error 2022	-	-	-	-	-	-	298
GAINS/(LOSSES) ON INVESTMENTS							
Realised	-	-	-	-	-	-	-
Unrealised Investment Bond GAIN	6372	-	-	-	-	6372	(10302)
<u>NET RESOURCES FOR YEAR (6003)</u>			<u>3495</u>	<u>8288</u>	<u>NIL</u>	<u>5780</u>	<u>(6580)</u>
TRANSFER BETWEEN FUNDS	22172		(20756)	(1416)	-	NIL	NIL
(Funds transferred between sectors)							
See Page 2-13 (Net assets)							
<u>NET MOVEMENT IN FUNDS</u>		16169	(17261)	6872	NIL	5780	(6580)
BALANCES B/FWD 1/1/2022		72751	20912	309365	12000	415028	421608
BALANCES C/FWD AS AT 31st DECEMBER 2023		<u>88920</u>	<u>3651</u>	<u>316237</u>	<u>12000</u>	<u>420808</u>	<u>415028</u>

The Notes on Pages 2 - 4 to Page 2 - 22 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

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BALANCE SHEET AS AT 31ST DECEMBER 2023.

RECEIPTS & PAYMENTS

(All values to the nearest £)

	Note	2023	2022
<u>FIXED ASSETS.</u>			
Tangible	5a	273799	273799
Investment	5b	<u>75280</u>	<u>68908</u>
		349079	342707
<u>CURRENT ASSETS.</u>			
Debtors	-	nil	nil
Bank Accounts	6	<u>74465</u>	<u>73656</u>
		74465	73656
<u>LIABILITIES</u>			
Payments due Out re 2023			
Agency Monies collected	6a	(2736)	(1335)
		_____	_____
<u>NET CURRENT ASSETS/LIABILITIES</u>		<u>71729</u>	<u>72321</u>
<u>TOTAL NET ASSETS</u>		<u>420808</u>	<u>415028</u>
<u>PARISH FUNDS</u>			
Unrestricted	9	88920	72751
Designated	9	3651	20912
Restricted	9	316237	309365
Endowment	9	<u>12000</u>	<u>12000</u>
		<u>420808</u>	<u>415028</u>

Approved by the Parochial Church Council on 22nd February 2024
and signed on its behalf by:-

Rev Andrew Housley

Mrs Margaret Ellams




RECTOR

CHURCH WARDEN

The Notes on Pages 2 - 4 to Page 2 - 22 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
INDEPENDENT EXAMINERS REPORT (SORP 2015)
to the PCC of St. Michael, Aughton
For the year ended 31st. December 2023 ,
as set out on pages (2-1) to (2-22) of the 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 any matters of concern.
- Confirm that I have no conflict of interest and have no connection with the PCC of St Michael Aughton.

Basis of independent Examiner's statement

My examination is carried out in accordance with general Directions given by the Charity Commission. Furthermore, I have reviewed the Parish Resource website for relevant latest guidance to ensure that my work has been relevant to the direction set out there.

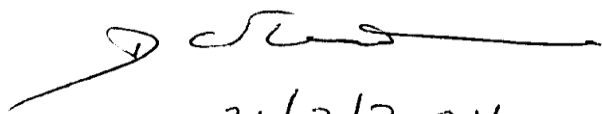
The examination is a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts requiring explanations from the PCC. The procedures undertaken do not provide all the 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 matters have come to my attention which give me cause to think that:

- Accounting records were not kept in accordance with section 130 of the Charities Act
- Accounts do not agree with the accounting records

I have come across no other concerns to which attention should be drawn to enable a proper understanding of the accounts to be reached.



21/3/2024

Independent Examiner Mr. D. S. Thomson
32 Windermere Crescent
Ainsdale
Southport
PR8 3QS

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2023

Accounting Policies:-

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds :-

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used as either restricted or unrestricted funds depending upon the purpose for which the endowment was established. The Endowment Funds are now part of the ABRN MyFolio Sustainable V- Retail Fixed Income Fund.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual restricted funds on an average daily balance basis.

Designated Funds are Unrestricted Funds which the PCC has decided to distinguish apart from other monies so that they may be used for special ongoing purposes from time to time. These funds can be reallocated for any other purpose at any time as the PCC sees fit. Where there is no separate investment, interest is apportioned to individual designated funds on an average daily balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources:-

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, as is Interest. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended:-

Grants and donations are accounted for when paid over, or when awarded, if that reward creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed Assets:-

Consecrated and benefice property is not included in the accounts with s.96 (2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred. Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Current Assets:-

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

Investments:-

Investments are valued as at market value at 31st. December each year end.

NOTES TO THE FINANCIAL STATEMENTS (Cont.) for the year ended 31st December 2023.

2. INCOMING RESOURCES		General	Designated	Restricted	Endowment	Total Funds	
Code/Note	All values to the nearest £	Funds	Funds	Funds	Funds	2023	2022
2a	<u>Voluntary Income</u>						
1	Planned Giving: Gift Aid s/o	12230	(15)			12230	12080
1	Planned Giving: Gift/A Env.	567	(06)			567	1631
1	Planned Giving:- PGS G/A	35074	(44)			35074.	34369
1	FRIENDS Gift Aid Subs	-	(54)	3885		3885	3730
1	Child Sponsorship Gift Aided	-	(09)	818		818	-
2	FRIENDS Non-Gift Aid Subs	-	(13)	547		547	520
2	Planned Giving:- PGS NonG/A	2460	(05)			2460	2460
2	Other S/O. Non Gift Aid	960	(01)			960	960
3	Gift Aid – One Off Env.	1015	(9)			1015	157
3	Loose Plates GASDS- Page 9	5838		41		5879	5925
4	Other Collns GASDS- Page 9	1257				1257	-
4	Annual Gift Day Gift Aid	2179				2179	2385
4	Annual Gift Day Non G/A>£30	450				450	230
4	Ann. Gift Day- GASDS-Page 9	110				110	285
4	Donations Gift Aided-Page9	640	-			640	815
4	Dons. G/ACHild Sponsors-Page9	-	(06) -	827		827	1268
4	Donations NON GASDS-Page9	732	-	1241		1973	954
4	Specific Don. Sponsors bal.to PCC	-	-	410		410	-
6	Tax Recovered	4349	-	945		5294	1815
6	Tax Recoverable via PGS	8770				8770	8592
6a	Tax re GASDS	1607				1607	306
7	Legacies (Church)	-	3103	-		3103	10431
8	Grants-L'pool Diocese Heating	450	-			450	1000
8	Grants-Graveyard-Aughton PCC	-	-	500		500	500
8	Grants-Graveyard-Aughton Charities	-	-	150		150	nil
		<u>78688</u>	<u>3103</u>	<u>9364</u>		<u>91155</u>	<u>90413</u>
2b	<u>Fund Raising Activities</u>						
9	Christmas Lantern Carols&Mkt	514	-	-		514	462
9	Harvest Hot-Pot Quiz	660	-	-		660	941
		<u>1173</u>	<u>NIL</u>	<u>NIL</u>		<u>1173</u>	<u>1403</u>
2c	<u>Income from Investments</u>						
10	Bank Interest – Church	70	392	999		1461	488
10	Dividend Investment Bond	275				275	-
		<u>345</u>	<u>392</u>	<u>999</u>		<u>1736</u>	<u>488</u>
2d	<u>Statutory Fees</u>						
11	PCC Church Fees	<u>7684</u>				<u>7684</u>	<u>9155</u>
2e	<u>Income from Church Activities</u>						
12	Book Stall	139				139	90
12	Card Stall	-				-	100
12	Church Hall – Hire	12721				12721	10597
12	Church Hall - Donations	402				402	865
12	Church Trading Account	103				103	68
12	Photocopier Receipts	27				27	12
12	FRIENDS of St Michael	-	-	4412		4412	3020
12	Wednesday Fellowship	-		683		683	763
12	School Governors	-		1400		1400	1400
		<u>13392</u>	<u>-</u>	<u>6495</u>		<u>19887</u>	<u>16915</u>
2f	<u>Other Incoming Resources</u>						
13	Share Rectory by Holy Trinity	nil	-	2033	-	2033	2026
13	Insurance Claim Church Path	nil	-	-	-	-	17456
		<u>NIL</u>	<u>-</u>	<u>2033</u>	<u>Nil</u>	<u>2033</u>	<u>19482</u>
TOTAL INCOMING RESOURCES		<u>101282</u>	<u>3495</u>	<u>18891</u>	<u>0</u>	<u>123668</u>	<u>137856</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2023

3. RESOURCES EXPENDED

Code/Note	All values to the nearest £	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Funds 2022
3a	<u>Costs of Generating Voluntary Income & Funds</u>						
17	Christmas Lantern Carols & Mkt	135		-		135	68
17	Harvest Hot-Pot Quiz	538		-		538	696
17	Int. paid to Child Sponsorship	-		0		0	9
17	Trading Account	-		-		-	-
	<u>Total 3a</u>	<u>673</u>	<u>NIL</u>	<u>NIL</u>		<u>673</u>	<u>773</u>
3b	<u>Mission & Charitable Giving:</u>						
18	Ofverseas Missionary Societies	-		-		-	-
18	Overseas Relief / Dev Agencies	-		1433		1433	1360
18	Home Mission & Other Churches	NIL		-		-	-
18	Secular Charities	-		-		-	-
	<u>Total 3b</u>	<u>NIL</u>		<u>1433</u>		<u>1433</u>	<u>1360</u>
3c	<u>Church Activities</u>						
19	Parish Share	74879				74879	71522
20	Salaries/ (Church)	2697				2697	2509
21	Rector's Expenses – Mileage	787				787	965
21	Rector's Telephone	125				125	-
21	Rectory Costs	4066				4066	4036
21	Readers Subs/Visiting Clergy	-				-	273
22	Parish Training & Mission Ops	1988		nil		1988	507
23a	Church Running Expenses	495				495	467
23a	Administration & Governance	766				766	767
23a	New Printer & Photocopier Costs	656				656	152
23a	Upkeep of Churchyard	650		4650		5300	5352
23a	Upkeep of Services	931				931	602
23b	Church Maintenance & Fabric	1298		2216		3514	988
23c	Church Insurances	4512				4512	4330
24	Church Utility Bills	4683				4683	2734
25	Card Stall	-				-	-
- 25	Church Hall–Operating Costs	11603				11603	8219
25	Church Hall–Maint. & Repairs	2848				2848	2660
25	FRIENDS of St M –Event Expenses			nil		nil	630
25	St Michael's Social Group	-		1005		1005	nil
25	St Michael's Youth Club	-	-	-		-	-
25	Wednesday Fellowship	-	-	531		531	845
25	School Governors	-	-	768		768	1504
	<u>Total 3c</u>	<u>112984</u>	<u>-</u>	<u>9170</u>		<u>122154</u>	<u>109062</u>
3d		<u>Major Capital</u>	<u>Expenditure</u>				
27	Church Page (2 – 19)	-	-	-	-	-	21297
28	Hall Major Repairs Page(2-14)	-	-	-	-	-	1940
	<u>Total 3d</u>	<u>NIL</u>	<u>-</u>	<u>NIL</u>	<u>-</u>	<u>NIL</u>	<u>23237</u>
TOTAL RESOURCES EXPENDED		113658	<u>-</u>	<u>10603</u>	<u>NIL</u>	<u>124261</u>	<u>134432</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023

Page 2 – 7

4a STAFF COSTS	2023	2022
Organists	2604	2409
Relief Organists	93	100
See Page (2 – 6) Code 20	<u>2697</u>	<u>2509</u>
 <u>Church Bldgs Manager</u> Salary	 <u>5720</u>	 5200
See Page (2 –14)		

During the year the PCC employed a Church Buildings Manager and paid for an Organist and Relief Organists. The Church Buildings Manager's income is Taxable, but he does not pay National Insurance. The Organist is Self Employed. The Church Buildings Manager does not wish to join N.E.S.T Pension Scheme. The Church Buildings Manager's holidays were covered by the Church Wardens and Volunteers.

4b PAYMENTS TO PCC MEMBERS

No payments or expenses were paid to any PCC member in respect of their duties as a PCC Member. Only reimbursement was made regarding the repayment some Bills paid, which were due on behalf of the Church. This also applied to persons closely connected to them or related parties.

5. FIXED ASSETS FOR USE BY THE PCC.

5a TANGIBLE ASSETS (All Unrestricted)	Freehold Land & Buildings	Church Equipment	Total	Previous Year
<u>Church Hall</u>	£	£	£	£
Actual/Deemed cost since 1/1/99	£273,799	-	£273,799	£273,799
£173799 (1998)				
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st Dec 2023	£273,799	-	£273,799	£273,799
Depreciation	<u>nil</u>	nil	<u>nil</u>	<u>nil</u>
Net Book Value	<u>£273,799</u>	<u>-</u>	<u>£273,799</u>	<u>£273,799</u>

The freehold land & buildings comprise the Church Hall.

The Church Equipment comprise a new A3 Printer and a Small Photocopier, plus two Lap-Top Computers and one Hall Overhead Projector. The Church Streaming Camera Equipment and associated electronics were purchased by use of a Legacy. Broad-band is installed in the Church which also supplies Broad-band to the Hall. The Electric Piano has been donated by a Legacy.

A GoodBox Core Device was purchased in June 2019 to enable Electronic Giving using payment cards. All these items have been written off since purchase and have no value in the Accounts.

NB The Church Hall is Insured with Ecclesiastical Insurance Ltd for £989,320 from Aug 2023.
(Information only:- The Church Building, not part of PCC Assets, is insured for £13,300,000)

5b INVESTMENTS

Note:- In March 2023 Aberdeen merged the Multi Manager Ethical Fund into the "abrdn MyFolio Sustainable V Fund". The number of new shares issued is the same number of previous units held.

	Cost	Gross Book Value at end of Year
abrdn MyFolio Sustainable V Fund	<u>Unrestricted</u>	<u>Endow Funds</u>
Old Ethical Fund. £50K	£56,908 (31/12/22) +	£12,000 = £68,908
Increase in Value from 31/12/22 to 31/12/23	£ 6,372	
Total Investments 43,767.783 Units @ 172.00p	£63,280	+ £12,000 = £75,280

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.

6. CURRENT ASSETS – Bank Accounts

	<u>2023</u>	<u>2022</u>
Santander	24186	24488
L D B F Deposit a/c	41723	40287
Card Float on Hand	27	27
Flower Float on Hand	<u>nil</u>	<u>104</u>
	65936	64906
Social Group a/c (closed)	nil	1005
T S B School Governors	8037	7405
Wednesday Fellowship	492	340
	<u>74465</u>	<u>73656</u>

6a. CREDITS IN ACCOUNTS as at 31st December 2023.
BUT NOT BANKED

(To be Banked in 2024)

<u>Details</u>	<u>Amount</u>	<u>(Activity)</u>	<u>(To be Cleared by)</u>
<u>Children's Society (Agency)</u>	£479	<u>St Michaels SCHOOL Christmas Service Collection</u>	
<u>Children's Society (Agency)</u>	£ 59	<u>St Michaels CHURCH Crib Service Collection</u>	
	£538		<u>Cheque No 022084 issued</u>
<u>C.A.L.M. Charity (Agency)</u>	£ 96	<u>"Grow a Beard in November"</u>	<u>Online by Card 7/1/24</u>
<u>Liverpool Diocesan (Agency)</u>	£2102	<u>4th Qtr Wedding & Funeral Fees</u>	<u>Online by Card 7/1/24</u>
<u>Board of Finance</u>			
	<u>£2736</u>		

See Page (2-2)

7. ANALYSIS OF DONATIONS–VOLUNTARY INCOME Page (2-5) 2a Codes 2,3 and 4

SMALL GASDS DONATIONS CLAIMS

	<u>UNRESTRICTED</u>		
	<u>3 Mth s</u>	<u>9 Mths</u>	<u>12 Mths</u>
<u>Balances per Income Sheet 2023</u>			
Loose Plate UNDER £30	£1003	£3641	£4644
Wednesday Communion Donations (Claim Dec) £ (124)		£ 532	£ 532
Sunday Catering Cash Donations (Claim Dec) £ (141)		£ 547	£ 547
Child Sponsors Cash Donations (Claim Dec) £ (115)		£ 115	£ 115
Church Flowers (LDBF d/a) <u>RESTRICTED</u> (Claim Dec) £ (40)		£ 41	£ 41
<u>CODE 3 =</u> TOTAL	<u>£1003</u>	<u>£4876</u>	<u>£5879*</u>

CODE 4 = GIFT DAY Cash Non G/Aid <£30 £ 110 - **£ 110***

Weddings/Funerals/Baptism < £30 Cash	£ 141	£ 127	£ 268
Good-Box Electronic Non G/A UNDER £30	£ 205	£ 575	£ 780
Donations Non G/A UNDER £30 Cash	£ 46	£ 163	£ 209
<u>CODE 4 OTHER TYPES</u>	<u>£ 392</u>	<u>£ 865</u>	<u>£1257*</u>

Total GASDS Claims 2023 TOTAL £1505 £5741 £7246*

OTHER DONATIONS - None Gift Aided - GASDS NON ELIGIBLE – UNRESTRICTED

Donations NONE G/A OVER £30	£ 100	£ 567	£ 667*
Amazon and Others Electronic	£ 12	£ 53	£ 65*
			<u>£ 732</u>
Child Sponsors-None Gift Aid <u>RESTRICTED</u>	£ 44	£ 192	£ 236
Donations-Friends per Social Group <u>RESTRICTED</u>	-	£1005	<u>£1005</u>
			<u>£1241</u>
Child Sponsors-Tfr Bal to PCC <u>RESTRICTED</u>	£ -	£ 410	<u>£ 410</u>
<u>CODE 4 MORE TYPES =</u> TOTAL	<u>£ 156</u>	<u>£2227</u>	<u>£2383</u>

OTHER DONATIONS – GIFT AIDED

CASH & CHQS Donations <u>RESTRICTED</u>	£ 640	£ -	<u>£ 640</u>
Child Sponsors One Off <u>RESTRICTED</u>	<u>£ nil</u>	<u>£ 827</u>	<u>£ 827</u>
<u>CODE 4 =</u>	<u>£ 640</u>	<u>£ 827</u>	<u>£1467</u>

Child Sponsors S/O's **CODE 1 =RESTRICTED** £ - £ 818 **£ 818**
TOTAL £2285

	<u>UNRESTRICTED*</u>	<u>RESTRICTED</u>	<u>(OF WHICH)</u>	<u>TOTAL</u>
			<u>(GIFT AIDED)</u>	
<u>TOTAL DONATIONS 2023</u>	£ 7,937	£3,978	(£2,285)	£11,915

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8. Notes re PCC Designated Funds, Restricted Funds and the Endowment Funds (Page 2-10/12)

The PCC Designated Funds

Consist of Legacies. The Legacy's opening balance for 2023 of £10,155 has been used to help pay recurring Bills and keep the Bank account in credit at all times. The PCC benefited in 2023 by two Legacies totalling £3,103 making a closing balance on 31 December 2023 of £3650 after Interest held in the LDBF deposit account.

The Restricted Funds

Consist of the Church Hall valuation, and St Michael's School a/c, plus most of the balance of the LDBF Deposit a/c which includes the Friends of St Michael Funds, the Wednesday Fellowship Funds, and other parts of the LDBF Deposit a/c. The LDBF Deposit a/c holds all the Restricted balances of the Child Sponsorship monies; the Children's Fund; St Michaels Youth Club; the Mothers Union; and the Choir, Flower and Renee's Bench Funds. The income and expenditure of these PCC groups, which Accounts are shown below or at the end of these Annual Reports, is added as Restricted turnover to the PCC Income and Expenditure accounts.

The Friends of St Michael (a sub section of the PCC) opening balance of £25,405 has increased to £30,228 even after paying £6,865 out for Church Fabric and Churchyard maintenance costs.

A Donation from the Social Group of their closing Bank balance of £1,005 was greatly appreciated.

The Endowment Monies

Which require the Capital to remain intact consist of the Miss Holmes Legacy – £12,000.

The interest is used for General Maintenance. The Endowment Fund is now part of the Investment Bond, see Page (2-7). The Bond Value now represents our Reserves and the Endowment Fund.

NOTE:- ALL FUNDS ARE HELD WITHIN & ARE CONSTITUENTS OF THE LDBF DEPOSIT ACCOUNT

Income		<u>FUND MOVEMENTS</u>		Expenditure	
<u>LEGACIES (PCC Designated)</u>					
C/A Balance b/fwd:-	10431			Re-designated to PCC General Funds	20431
LDBF d/a b/fwd	10155				
Interest Allocation (LDBF)	<u>393</u>	20979			
Roz Morris	500			Balance (c/fwd) current a/c	nil
Mrs J. Eyres	<u>2603</u>	<u>3103</u>		Balance (c/fwd) LDBF d/a	<u>3651</u>
Page (2-5) 2a Codes (7)		<u>24082</u>			<u>24082.</u>
<u>FRIENDS OF ST MICHAEL (Restricted)</u>					
Balance brought forward	25405			Event Expenses	Nil
Interest Allocation (LDBF)	<u>895</u>	26300		<u>Church Building Maintenance</u>	
Tax Claims Recv'd in 2023		945		Church Alarm Service	234
Donation Social Group -Dormant a/c		<u>1005</u>		Church Boiler Repairs	228
		28250*		Church- Electric-wiring repairs	194
Bridge Mornings x 2	2848			<u>Wall Memorials Plaques - Brackets</u>	<u>1560</u>
Brass Band Carol Service	1321			Page (2-6) 3c /Code23b	<u>2216*</u>
Weddings Donations	75.				
Funeral Donations	<u>168</u>			<u>Graveyard Maintenance</u>	
Page (2-5) 2e Code (12)		4412		Graveyard – Two Cycle Racks	30
				Graveyard – Bin Waste	297
				Graveyard – Grass Cutting	2320
				Graveyard – Flood-Light repairs	299
				Graveyard – New Church Name Sign	1560
				Graveyard – Yellow Paint Kerb Edges	18
				<u>Graveyard – Small Church Sign Repair</u>	<u>125</u>
Membership Subs for yr (Non G/Aid)	547			Graveyard Total Expenditure	<u>4650*</u>
Membership Subs for yr (G/Aid)	<u>3885</u>			(Page 2-13) & Page (2-6) 3c Code23a	
Page (2-5) 2a Codes (1&2)				TOTAL Friends Expenditure	6866*
TOTAL Income – other sources		<u>8844*</u>		Balance carried forward	<u>30228</u>
		37094*			<u>37094</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.

8a. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

NOTE:- ALL FUNDS ARE HELD WITHIN & ARE CONSTITUENTS OF THE LDBF DEPOSIT ACCOUNT

FUND MOVEMENTS (Continued)

Income			Expenditure	
<u>Child Sponsorship (Restricted)</u>				
Balance brought forward and	410		Compassion Direct Debits:- 12 mths	1433
Donated to PCC Restricted Funds				
Other Donations-			Less Interest Allocation from LDBF	14
See Donations Analysis Page (2-9)			Net Funds paid (Page 2-6, 3b)	1419
Gift Aided – Lump Sums	827			
Gift Aided – Standing Orders	818		Balance carried forward	987
Non Gift Aided – S/O's	236			
Non GAid Cash – GASDS	115	1996		
		<u>2406</u>		<u>2406</u>
<u>Children's Fund (Restricted)</u>				
Balance b/fwd:-	1257		Books	-
Interest Allocation (LDBF)	42	1299	Easter Eggs & Sweets	-
Donations See Page (2-13) 9A	nil		(Page (2-6) 3a -17)	nil
		<u>1299</u>	Balance (c/fwd)	1299
				<u>1299</u>
<u>CHURCH FLOWER Fund PCC(Designated)</u>				
Fund Balance b/fwd	262		Christmas & Christingle Costs	60
Cash Float brought forward	104		Purchase of Altar Flowers (Cash)	140
Interest Allocation (LDBF)	9	375	Page(2-15) Code (23a)	200
Donations by Cash direct	40		Cash Float c/fwd	nil
Donations via Bank	1	41	Fund Balance c/fwd (Part of LDBF d/a)	216
Page (2-9) 8 Code (3)		<u>416</u>		<u>416</u>
<u>Renee's Bench Fund (Restricted)</u>				
Balance brought forward	60		Balance carried forward	62
Interest Allocation (LDBF)	2			<u>62</u>
		<u>62</u>		
<u>St Michael's Choir Fund (Restricted)</u>				
Balance brought forward	236		Balance carried forward	244
Interest Allocation (LDBF)	8			<u>244</u>
		<u>244</u>		
<u>St Michael's Mothers Union (Restricted)</u>				
Balance b/fwd for Banner Repairs Fund	61			-
Interest Allocation (LDBF)	2		Balance carried forward	63
		<u>63</u>		<u>63</u>
<u>St Michael's Youth Club (Restricted)</u>				
Balance brought forward	782			-
Interest Allocation (LDBF)	26		Balance carried forward	808
		<u>808</u>		<u>808</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.

8b. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

FUND MOVEMENTS (Continued) Page (2-6) 3b Code (18)

(All values to the nearest £)

Code		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
18	Overseas Mission				
	Bible Society	nil	-	nil	nil
	C M S	nil	-	nil	nil
	Leprosy Mission	nil	-	nil	nil
	U S P G	<u>nil</u>	<u>-</u>	<u>nil</u>	<u>nil</u>
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>
18	Christian Relief and Development Agencies				
	Child Sponsorship via	-	1433	1433	1369
	Tear Fund/Compassion	<u>nil</u>	<u>1433</u>	<u>1433</u>	<u>1369</u>
18	Home Missions and Church Societies				
	Children's Soc. Boxes & Crib Service	-	-	-	-
	Church Army	-	-	-	-
	Church Urban Fund	-	-	-	-
	Churches Together	<u>nil</u>	<u>-</u>	<u>-</u>	<u>nil</u>
		<u>nil</u>	<u>nil</u>	<u>NIL</u>	<u>NIL</u>
18	Secular Charities				
	Alzheimers Dementia Research	-	-	-	-
	Cystic Fibrosis	-	-	-	-
	Litherland School Clothes	-	-	-	-
	Leukaemia & Myeloma	-	-	-	-
	Stroke Association	-	-	-	-
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>
	Totals	<u>nil</u>	<u>1433</u>	<u>1433</u>	<u>1369</u>

The Child Sponsorship is donated money paid out by Direct Debit to "Compassion UK" re four overseas children.

Notes to the Financial Statements (continued)
for the year ended 31st December 2023.

9. ANALYSIS OF NET ASSETS BY FUND.

(All values to the nearest £		(UNRESTRICTED)				
		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Totals</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2023</u> <u>2022</u>
Fixed Assets						
<u>PCC</u>						
Aberdeen M-M Ethical Bond	63280	-	-	12000	75280	68908
Church Hall (since 1999)			273799		273799	273799
	<u>63280</u>		<u>273799</u>	<u>12000</u>	<u>349079</u>	<u>342707</u>
<u>Current Assets</u>						
<u>PCC</u>						
Santander	21450	-	2736		24186	24488
Card Cash Float	27	-	-	-	27	27
Flower Cash Float	nil	-	-	-	nil	104
L D B Finance D/A	4163	3651	33909	-	41723	40287
Social Group (Closed)	nil	nil	nil	-	nil	1005
Wednesday Fellowship	-	-	492	-	492	340
Total PCC Current Assets	25640	3651	37137	Nil	66428	66251
<u>Debits in Accounts by 31 Dec 2023</u>						
<u>But not through Bank</u>	<u>(nil)</u>		<u>(2736)</u>		<u>(2736)</u>	<u>(1335)</u>
Net PCC Current Assets	25640	3651	34401	Nil	63692	64916
<u>School Governors.</u>						
<u>TSB Account</u>	<u>-</u>	<u>-</u>	<u>8037</u>	<u>-</u>	<u>8037</u>	<u>7405</u>
TOTAL NET	<u>88920</u>	<u>3651</u>	<u>316237</u>	<u>12000</u>	<u>420808</u>	<u>415028</u>

10. Analysis of church activities Page (2-5) CODES 2a,2b & 2e
and (Page (2-6) 2a & 3c

INCOME			EXPENDITURE	
		<u>Churchyard Account</u>		
<u>2022</u>		<u>2023</u>	<u>2022</u>	<u>2023</u>
			Small Notice Bd Repair	125
			Two Cycle Racks	30
500	Parish Council Grant	500*	Grass Cutting	2970*
-	Aughton Charities Grant	150*	Floodlight Repairs	29
500	Grants Received 2023	650	Yellow Step Paint	18
	2a Code (8)		Large Notice Bd Repair	1560
4852	Per Friends St M.	4650	Waste Bin Contract	298
5352		5300	Page (2-6) 3c Code (23a)	5300

* Note: Grants used for Grass Cutting

2e Code (12) and 3c Code (25)**Card Stall Account**

100	Sales 2023	nil	nil	Purchases 2023	nil
27	Cash Float b/fwd	27	27	Cash Float c/fwd	27
127			100	Profit to PCC	nil
		<u>27</u>	<u>127</u>		<u>27</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.

10a **ANALYSIS OF INCOME FROM CHURCH ACTIVITIES**
PAGE (2-5) 2e/12 AND PAGE (2-6) 3c/25
Church Hall Account

INCOME		EXPENDITURE	
2022	2023	2022	2023
	<u>Donations for Heat & Light:-</u>		<u>Operation Costs:-</u>
88	Bible Study Group -	5200	Salary (Hall) 5720
125	Wednesday Fellowship 125	1390	Electricity 2043
493	Sunday Catering (ToPage9) -	1258	Gas 3309
<u>159</u>	Benefice Breakfast <u>277</u>	218	Water Rates 362
<u>865</u>	(Code 2e -12) Sub Total <u>402</u>	90	Benefice Breakfast 104
		<u>63</u>	Sunday Catering <u>65</u>
		<u>8219</u>	Operations Total <u>11603</u>
	<u>Donations for Maintenance Work</u>		<u>Major Maintenance Work</u>
nil	nil	800	Dead Trees Removed -
	<u>Hall Hire:-</u>	<u>1140</u>	Exterior Wood Painting -
520	Art Class 490	<u>1940</u>	(To Major Expenditure) -
104	Aughton U3A-Wellbeing 420		<u>(Page 2-19)</u>
71	Aughton U3A- Cash Flow -		<u>Maintenance & Repairs.</u>
720	Aughton U3A – Italian 888	60	Alarm Service -
240	Aughton U3A – Poetry 240	274	Boiler Service 275
480	Aughton U3A – Spanish 540	6	Boiler Test & Wiring 365
1364	U£A- Table Tennis 1410	27	Broad-Band wiring 123
78	Aughton – Vegan -	60	Chairs12 Armed- Donated 634
124	Away Days 360	320	Cleaning Materials 55
70	Band Practice 257	192	Defibrillator Battery 358
578	Counselling 1-2-1 40	174	Fire Alarm Inspection 192
475	Embroidery Class 400	367	Fire Insurance 391
354	Fun with Flowers 159	12	Kitchen Mixer Tap Repair 125
806	Holistic Touch 1060	166	Light Bulbs & Tubes 21
375	Ladies Dance 455	77	Lock 5
	Life Coach 95	23	Toilet Repair 75
	My Aughton Pilates 2115	210	Towels & T/Rolls 133
351	Ormskirk Pilates(Defined) 639	14	Tree Lights 32
52	Ormskirk Pilates (Neuro) 75		
51	Sunbeams -	15	Wi-Fi Cabling 14
416	Tai Chi Class (Thurs a.m.) 480	75	Window Cleaning <u>50</u>
468	Tai Chi Class (Thurs p.m.) 684	58	Maintenance Total 2848
54	Table Tennis (Dixon) -	315	(Code 3c-25)
760	Yoga Class (Monday) 247	115	
21	Yoga Class (Anna) -	<u>100</u>	
468	Yoga Class (Feral Moon) 52	2660	
546	Yoga Flow Class 525		
<u>1051</u>	Private Parties <u>1090</u>		
<u>10597</u>	(Code 2e-12) Sub Total <u>12721</u>		
<u>11462</u>	Total Income 13123	10879	Total Expenditure 14451
	EXCESS EXPENDITURE <u>1328</u>	<u>583</u>	EXCESS INCOME -
	<u>14451</u>	<u>11462</u>	<u>14451</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.

10b. ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c

Code		2023	Designated	Restricted	Totals	2022
20	<u>Wages/Salaries</u>					
	Organist	2604			2604.00	2409
	Relief Organists	93			93.00	100
	Pension Costs	<u>nil</u>			<u>nil</u>	nil
		<u>2697</u>			<u>2697</u>	<u>2509</u>
23a	<u>Church Running Expenses</u>					
	Telephone	495			495	467
		<u>495</u>			<u>495</u>	<u>467</u>
23a	<u>Upkeep of Services</u>					
	Altar Supplies/Service Books	361			361	163
	Candles	184			184	172
	Christmas Trees	186			186	186
	Church Flowers	200			200	63
	Palm Crosses	-			-	18
		<u>931</u>			<u>931</u>	<u>602</u>
23b	<u>Church Maintenance & Fabric</u>					
	Alarm Service (Friends)	-	233		233	60
	Boiler Service (Friends)	-	228		228	235
	Electric Wire Repairs (Friends)	-	194		194	-
	Fire Ext. Service	-			-	56
	Fire Extinguishers	194			194	117
	Health & Safety Inspection	864			864	815
	Unblock Sewers (Friends)	-			-	102
	Keys & Locks	6			6	-
	Organ Repairs	234			234	-
		<u>1298</u>		<u>655</u>	<u>1953</u>	<u>1385</u>
23c	<u>Church Insurances</u>			(Friends)		
	Fire Insurance	4512			4511	4031
	Woodworm Insurance	<u>nil</u>			<u>nil</u>	299
		<u>4512</u>			<u>4512</u>	<u>4330</u>
24	<u>Church Utility Bills</u>					
	Electricity	493			493	608
	Gas	4070			4070	1966
	Water	120			120	160
		<u>4683</u>			<u>4683</u>	<u>2734</u>
	TOTALS	<u>14616</u>	-	<u>655</u> (Friends)	<u>15271</u>	<u>12027</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2023.

(All values to the nearest £)

11.

ANALYSIS OF STATUTORY FEESPCC CHURCH FEES Page (2-5) 2d - Code 11

INCOME		EXPENDITURE	
2022	2023	2022	2023
<u>Weddings</u>			
1872 P C C	1536		
240 Banns & Wed/Cert	174		
150 Heat & Light	180		
25 Console Use	-		
100 Video	-	nil	Video
50 Live Stream	-		nil
<u>2437</u>	<u>1890</u>	<u>NIL</u>	<u>NIL</u>
<u>Funerals</u>			
5943 P C C	5054		
600 Heat & Light	540		
75 Console Use	-	50	
150 Live Stream	200		
<u>6768</u>	<u>5794</u>		
		<u>9155</u>	<u>Surplus PCC Fees</u>
<u>9205</u> FULL TOTAL	<u>7684</u>	<u>9205</u>	<u>7684</u>

12.

ANALYSIS OF CHURCH MINISTRYVarious Items Page (2-6) 3c

	<u>2023</u>		<u>2022</u>
<u>Code 19</u>	74879	<u>Diocesan Quota</u>	71522
<u>Code 21</u>		<u>Clergy Expenses:-</u>	
	787	Rector – Mileage	815
	<u>125</u>	Telephone	<u>150</u>
	<u>912</u>		<u>965</u>
<u>Code 21</u>		<u>Rectory Expenses:-</u>	
		Council Rates	3575
	4066	Water Rates	491
		(Less ½ Costs donate	4026
		H/T Bickerstaff 2033)	
	-	Stationery	10
	-	Rectory Inks	-
	<u>4066</u>	<u>Page (2-6) Code 3c-21</u>	<u>4036</u>
<u>Code 21</u>		<u>Visiting Clergy</u>	
	nil	Clergy Expenses	248
	<u>nil</u>	Readers Subs	<u>25</u>
-	<u>NIL</u>		<u>273</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13.(All values to the nearest £) for the year ended 31st December 2023.**ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c**

Code 22

MISSION COSTS & PARISH TRAINING

	<u>2023</u>	<u>Designated</u>	<u>Restricted</u>	<u>Totals</u>	<u>2022</u>
Lent Course Excess Costs	20	-	-	20	-
Baptism Books	12	-	-	12	59
Baptism Candles	180	-	-	180	84
Christmas Services Flyers	332	-	-	332	312
Services Posters.	46	-	-	46	24
Father's Day Beers	56	-	-	56	28
Wednesday Communion Food	603	-	-	603	-
Coronation Books & Markers	288	-	-	288	-
St Helen's Brass Band Service	400	-	-	400	-
Cathedral Choir Tea	36	-	-	36	-
School Adverts	15	-	-	15	-
Mission Costs & Parish Trn	1988	-	-	1988	507

Page (2-6) 3c Code 22

ANALYSIS OF ADMINISTRATION COSTS Page (2-6) 3c

Code 23a

	<u>2023</u>		<u>2022</u>
Books & Ledgers	-	-	15
Gifts:-Flowers - School Head	-	-	100
Subs:-			
CCLI Licences	574	574	532
Church Music RSCM	127	127	110
LACR (Bells Subs)	10	10	10
Roots Web Subs	55	55	-
Totals	<u>766</u>	<u>766</u>	<u>767</u>

NEW A3 PRINTER &

Code 23a

SMALL PHOTOCOPIER COSTS Page (2-6) 3c

<u>2022</u>	<u>EXPENDITURE</u>	<u>2023</u>	<u>2022</u>	<u>INCOME</u>	<u>2023</u>
16	Paper	46	12	Cash Sales	27
136	Toner	-	140	(Page 5) (Code 12)	
<u>nil</u>	New Printer	<u>610</u>		Deficit 2023	<u>629</u>
<u>152</u>	Total (Page 6 Code 23a)	<u>656</u>	<u>152</u>	Total	<u>656</u>

CHURCH MAJOR CAPITAL EXPENDITURE Page (2-6) 3d

Code 27

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Funds</u>	<u>Ch. Maintenance</u>	<u>Funds</u>	<u>COST</u>	
Church Path – Gravel Temp Repair	-	-	nil	nil	1,264
Church Path - Yorkstone Repair	-	-	nil	nil	16,440
Sub Total To Page (2-6)3d	NIL	NIL	NIL	NIL	17,704

HALL MAJOR CAPITAL EXPENDITURE Page (2-6) 3d

Code 28

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Funds</u>	<u>Ch. Maintenance</u>	<u>Funds</u>	<u>COST</u>	
Hall – Remove Dead Trees	-	-	-	-	800
Hall – Exterior Wood Painting	-	-	-	-	1,140
Sub Total To Page (2-6)3d	NIL	NIL	NIL	-	1,940

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.
ANALYSIS OF CHURCH ACTIVITIES Page (2-5) 2b & Page (2-6) 3a

14.

ST. MICHAELS
CHRISTMAS LANTERN CAROLS
AND CHRISTMAS MARKET 2023

<u>Income</u>	<u>£</u>	<u>Expenditure</u>	<u>£</u>
Bottle Tombola	85	Fridge Magnets/Key Rings	30
Craft Stall	49	Sweet Cones & Craft Items	13
Jam/Chutney Stall	48	Tea/Coffee/Milk/Mince Pies	<u>49</u>
Mulled Wine	56		92
Raffle	136	Mulled Wine	<u>43</u>
Refreshments	53	Page (2-6) 3a Code (17)	135
Name Snowman & Water Rudolf	15		
Santa's Toy Sack	17	Excess Income to PCC	<u>£379</u>
Hot Chocolate & Reindeer Food	<u>55</u>		
TOTAL Page (2-5) 2b Code (9)	<u>£514</u>	TOTAL	<u>£514</u>

WEDNESDAY FELLOWSHIP ACCOUNTS 2022 (RESTRICTED)

<u>Income</u>	<u>£</u>	<u>Expenditure</u>	<u>£</u>
Membership Subs.	110	Hall Light & Heating	125
Meeting Subs.	421	Speakers & their Charities	146
Bethabba Visit	152	Charity – Child Sponsorship	50
		Bethabba Visit	190
		Refreshments	10
		Flowers & Card & Prizes	<u>10</u>
TOTAL Page (2-5) 2e Code (12)	<u>683</u>	TOTAL Page (2-6) 3c Code (25)	<u>531</u>
		Excess Income for 2023	<u>152</u>
<u>Total</u>	<u>683</u>	<u>Total</u>	<u>683</u>
Surplus b/fwd from 31/12/22	340		
Plus Excess Income for 2023	<u>152</u>	<u>Funded by:-</u>	
Cash at Bank 31/12/23	<u>£492</u>	Surplus carried forward to 2024	<u>£492</u>
Page (2-8) (6)			

Accounts Prepared by Mrs Janet Entwistle. Examined by Mr B. De Vonald. PCC Treasurer 16/1/24

SOCIAL GROUP ACCOUNTS

	<u>£</u>		<u>£</u>
<u>Credits</u>		<u>Debits</u>	
Balance brought forward	1005	Transfer of Balance	1005
		to Friends of St Michael	
		Page (2-10) & Page (2-6) Code 3c-25	

Account Closed 2023

Prepared by Mr Neil Jones - Social Committee Treasurer.
 Examined by:- Brian DeVonald - PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.
ANALYSIS OF CHURCH ACTIVITIES
Page (2-5) 2e and Page (2-6) 3c

15.

FOUNDATION SCHOOL GOVERNORS**DAY SCHOOL TRUST ACCOUNT**

(Restricted)

		2023	2022
		£	£
	<u>Incoming Resources:-</u>		
	Income from Activities:-		
Code 2e-12	Aughton Pavilion Playgroup	1400	1400
Code 2c-10	Bank Interest	<u>-</u>	<u>-</u>
		1400	1400
	<u>Resources Used:-</u>		
	<u>Operating Costs:-</u>		
	Land Rent	-	772
	Insurance	440	432
	<u>Pre-School Repairs:-</u>		
	Repairs to Ramp	-	300
	GLSS Locksmith	208	-
	AC Electrician	120	-
	<u>School Expenses:-</u>		
	NIL	<u>-</u>	<u>-</u>
Code 3c-25	<u>Total Expenditure</u>	768	1504
	Net Income/(Outgoings)	632	(104)
	Balance from previous year	<u>7405</u>	<u>7509</u>
	Balance as at 31 st December 2023	<u>8037</u>	<u>7405</u>
	<u>Funded By:-</u>		
Page 2-8 Note 6	Lloyds/TSB Cheque account	<u>8037</u>	<u>7405</u>

Accounts prepared by:-
Mrs Janet Smith
Treasurer

Accounts examined and found correct by:-
E.B.DeVonald
PCC Assistant Treasurer
16th January 2024

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31st December 2023.

16. Bank Reconciliation as at 31st December 2023.

BOOK BANK A/C AS AT 1/1/2023 C/A	£ 24,489
Per Year End A/c's	
LEDGER INCOME to Date 31-Dec-23	<u>£138,942</u>
	£163,431
LESS	
LEDGER EXPENDITURE to 31-Dec-23	<u>(£139,245)</u>
LEDGER BALANCE AS AT :- 31-Dec-23	<u>£ 24,186</u> CREDIT

PER BANK STATEMENTS:-

AS AT 31-Dec-23	C/A	£ 23,887	£ 23,887
PLUS CREDIT IN ACCOUNTS BY 31/12/23			
BUT NOT BANKED			
Pay-In re 31 Dec 2023	£298	<u>£ 299</u>	
		<u>£ 24,186</u>	<u>CREDIT</u>

Page (2-8) Code 6EXCESS EXPENDITURE:-

LEDGER INCOME to 31-Dec-23	£138,942
Less	
LEDGER EXPENDITURE to 31-Dec-23	<u>(£139,245)</u>
<u>EXCESS BOOK EXPENDITURE =</u>	<u>£ 303</u>

Mr E B DeVonald**PCC Assistant Treasurer**

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2 - 21
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2023.
Financial Review – 2023

The total Income of £123K against Expenditure of £124K produced an **Excess of Expenditure of £592**. Fortunately, **the Investment Bond increased in value by £6,372** which changed the **Excess Expenditure to a Capital Gain of £5,780**.

Legacies totalling £10K were used to enable the Bank Account to stay in credit whilst paying the monthly bills which **included a reduced Parish Share of £6,240pm (£74,879 for the year)**.

During the year, the Harvest Hot Pot Quiz and the Christmas Lantern & Carol Fair were held. Both events helped boost Church funds. Also, the **Friends of St Michael** provided two Bridge Afternoons and a Brass Band Carol Concert. These “Friends” monies plus their accumulated funds were **used to pay £2,216 to cover some Church Building costs and £4,649 to cover upkeep of the Graveyard**. The automated Subscriptions to the Friends allowed this to happen and the PCC are again thankful to the all the people involved and the work put in by the Committee.

The **Church Hall has again been maintained and kept to a high standard by the Church Buildings Manager**. His dedication and hard work made the Hall a pleasant place in which to hold functions. This is shown by **the Rental income increasing to £12,721 for the year**. He has made many improvements to the Hall grounds and gardens by installing and upkeeping many shrubs and ornamental fixings. The Stone Cross inset on the front wall of the Hall with lights, which he installed, has become a permanent and welcomed feature. **An Excess Expenditure of £1,329** was made for the year, due mainly to increased Gas and Electricity costs.

The Financial Outlook for 2024 has greatly improved. As usual, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These manual schemes need to be transferred to the Parish Giving Scheme in the near future to help our book-keeping systems to be efficient. We have to joined the On-Line Banking System newly operated by the Diocese to allow our recently formed Finance Team to function better. This will spread out the work presently carried out by the PCC Treasurer. During the year 2023 a Dual Accounting system was used to slowly transfer and match the accounting systems. This is the last year manual accounts will be produced. In 2024 we shall rely solely on the Diocese “MyFund” system.

Fund raising activities will continue again in 2024 by the Friends of St Michael together with the usual Fairs etc. These events plus Legacies should allow the payment in full of our Parish Share for 2024. Our Investment Bond has increased in value to £75K, and we expect the Bond to continue increasing. These monies are mostly available to the PCC and should ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2024

The the only Reserves we have to call upon are represented by the Investment Bond value, as the LDBF Deposit Account is mainly Restricted funds. The Bond is presently worth £75K of which £12K is an Endowment, leaving **£63K as PCC Reserves**.

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£92K**. i.e. (The ABRDN Fund of £63K+ Unrestricted net Current Assets £25K + Designated Deposit Balance of £4K). Therefore, the available “Free Funds” after allowing for Reserves as above is £29K as at 31 December 2023. (The Parish Share alone costs £6,245 per month which will be paid out the next day, **leaving £23K available on 1st January 2024**).

Financial Plans for the Future

The PCC are taking an active part in the future plans to expand the work of our Cluster of Churches in Ormskirk Parish Deanery, in an effort to grow our Churches.

Our newly formed Finance Team has attended instruction courses at St James’s House which should enable the Parish Finances to be run more efficiently and to spread the work out between several persons.

We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – Assistant PCC Treasurer.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
RISK MANAGEMENT 2023.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers and Organists at Weddings.

Fees for Organists and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors , C.A.L.M. Charity, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

We think that any future Church or Hall building maintenance required; or emergencies which may occur, should be well covered by our Reserves of £63K. The Friends of St Michael have also accumulated funds of £30K which help towards the costs of repairs to the Church Fabric.

The church working capital is held both on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing Investment Bond (£50K) has now changed its name and is run by ABRDN Investments. It is now worth £75,280 as at 31st December 2022 and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. The PCC consider this to be an appropriate investment and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald – Assistant PCC Treasurer

Operational Risk Rating:-

High impact x Low likelihood = Medium Risk

In the event the Church building should be unusable, the Church Services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. The Hall Office which is lockable, will serve as a place to count monies and store valuables temporarily.

The Annual Report for the year 2023 was approved by the PCC on 22nd February 2024 and signed on its behalf by:-

Rev Andrew Housley

Mrs Margaret Ellams



RECTOR



CHURCH WARDEN

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
INDEPENDENT EXAMINERS REPORT (SORP 2015)
to the PCC of St. Michael, Aughton
For the year ended 31st. December 2023 ,
as set out on pages (2-1) to (2-22) of the 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 any matters of concern.
- Confirm that I have no conflict of interest and have no connection with the PCC of St Michael Aughton.

Basis of independent Examiner's statement

My examination is carried out in accordance with general Directions given by the Charity Commission. Furthermore, I have reviewed the Parish Resource website for relevant latest guidance to ensure that my work has been relevant to the direction set out there.

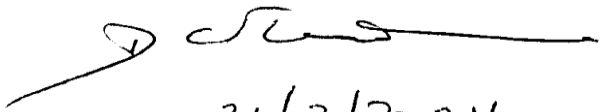
The examination is a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts requiring explanations from the PCC. The procedures undertaken do not provide all the 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 matters have come to my attention which give me cause to think that:

- Accounting records were not kept in accordance with section 130 of the Charities Act
- Accounts do not agree with the accounting records

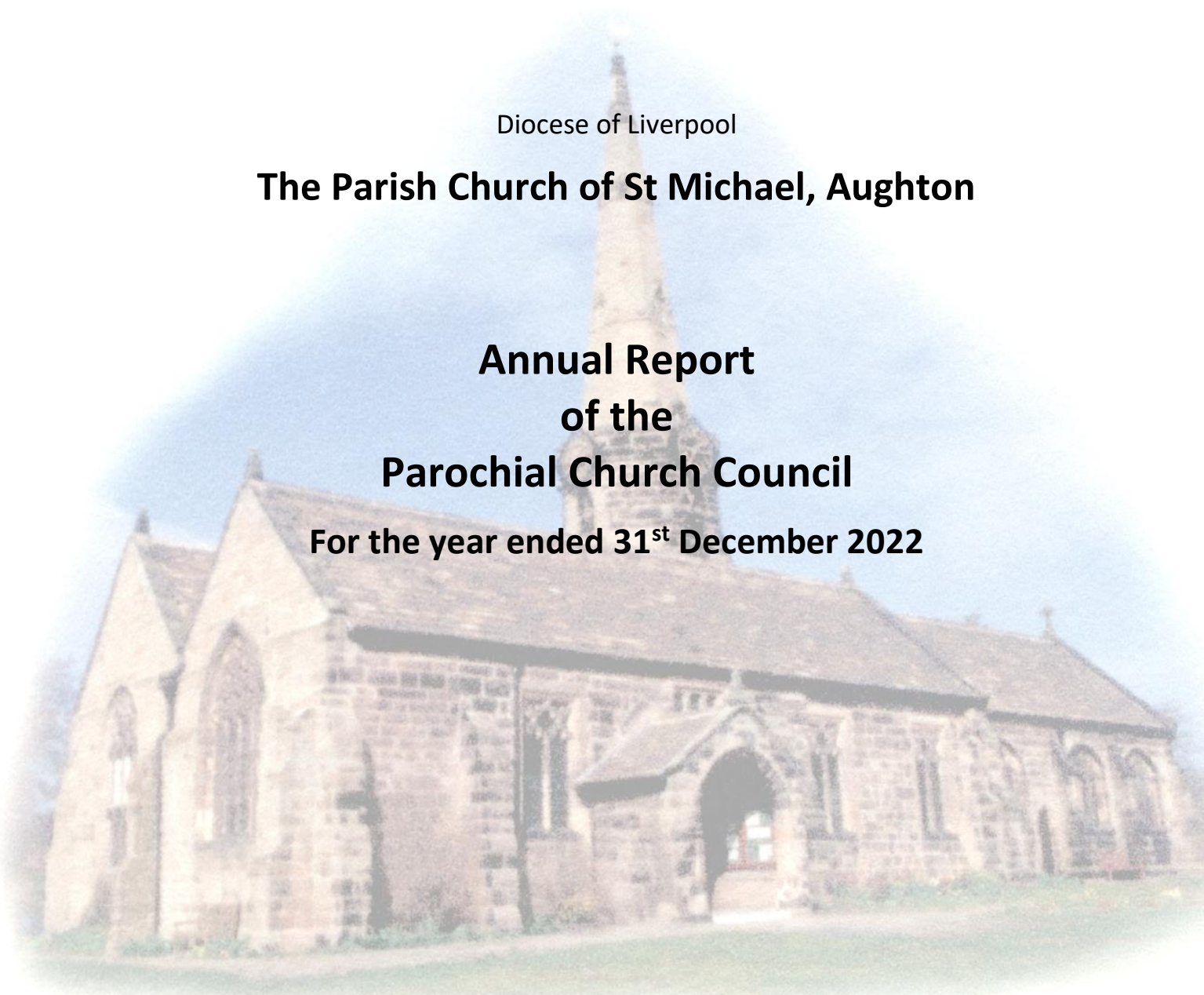
I have come across no other concerns to which attention should be drawn to enable a proper understanding of the accounts to be reached.



21/3/2024

Independent Examiner Mr. D. S. Thomson
32 Windermere Crescent
Ainsdale
Southport
PR8 3QS

Accounts



Diocese of Liverpool

The Parish Church of St Michael, Aughton

**Annual Report
of the
Parochial Church Council
For the year ended 31st December 2022**

St Michael's Church, Aughton.

The Parochial Church Council of the Ecclesiastical Parish of

St Michael, Aughton, Liverpool

Registered Charity No 1128623



WELCOME

Dear friends,

In 2022 both Holy Trinity and St Michael's continued to rebuild the ministry and worship of the church following a disruptive two years. I would like to start by thanking those who faithfully stepped forward to offer their time and prayer in what was another challenging year. Their hard work was seen in the green shoots of new growth as new people attended both churches, as we provided varied styles of creative worship and in doing the mundane things during the week that maintains the churches and keeps them open.

Throughout the year, I would often get positive comments about the times we worshipped together on the first Sunday of the month. To quote Bishop David Shepherd, we are very much 'better together'. I would also like to express gratitude for the times we have joined with Christchurch, Aughton and St James, Westhead. I have no doubt that we will see ministry and mission blossom with the growing relationship of our neighbouring churches.

Looking ahead, we are confident that both Holy Trinity and St Michael's are alive because of the enduring presence of the Holy Spirit, who will give us discernment and endurance as we face new challenges. There will always be more than we are able to do and so in 2023 I would like us to focus on the following.

1. Grow a sustainable ministry to the increasing number of our churches who are housebound.
2. Develop the third Sunday of the month into an all-age service and grow the number of children and young families who attend it.
3. Increase the number of volunteers involved in the worship, ministry and maintenance of Holy Trinity and St Michael's so that it doesn't always fall onto the same few.

I would like to encourage you all to spend a moment giving thanks for Holy Trinity and St Michael's and to ask you to think of one new responsibility you could take on this year for your church. We have been called to fellowship with one another for the single purpose of being the church, which means joining in both worship and mission.

Thank you for your ongoing support.

Andrew

ADMINISTRATIVE INFORMATION

St Michael's Church, Church Lane, Aughton, Ormskirk L39 6SB.
Official correspondence to The PCC Secretary, Parish Office, at the above address.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During 2022 the following served as members of PCC:

Incumbent: Revd Andrew Housley (*Chairman, ex-officio*)

Reader: Mr Bill Glennon (*ex-officio*)

Wardens: Margaret Ellams (*ex-officio*)
 Pam O'Brien (*ex-officio*)

Treasurer: Mr Brian DeVonald (co-opted)

Secretary: Mr James Parsons (co-opted)

Deanery Synod representatives:

Mr Bill Gilpin, Mr Brian DeVonald, Mr Graham Williams, Dr Betty Underwood (*ex-officio*)

Elected representatives:

Ann Barnes, Lorna O'Brien, May Brooke and Jeff Smith – elected 2020 to 2023

Andrea Connelly, Denis O'Brien, Anthony Bearon and Graham Williams – elected 2021 to 2024

Bryan Cross, Ray Hampson, Jane McEvoy and Janet Smith – elected 2022 to 2025

Observers:

Mr Peter Fogden (H&S Officer)

Mr Anthony Bearon (Child Protection Officer)

Bankers: Santander Bank, Bridle Road, Bootle L30 4GB.

Independent Examiner: Mr I. Mooney, 14 Kingsbury Court, Skelmersdale.

Architects: Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX.

Day to day management and control of the Church is exercised by the Rector and Wardens: The Rev Andrew Housley, Mrs Margaret Ellams and Mrs Pam O'Brien, contactable via the Parish Office on 01695 424457.

STRUCTURE, MANAGEMENT AND GOVERNANCE

St Michael's PCC operates under the Parochial Church Council Powers Measure 1956. The PCC is registered with the Charity Commission – no. 1128623.

OTHER RELATED TRUSTS

Aughton United Charities, registered charity number 247409, the Rector is a Trustee.

Vanbrugh and Tempest Almshouse Charity Trust, registered charity number 227244, four members of the PCC and one other church member are trustees.

St Michael's VC CE Primary School, the incumbent, one PCC member and one other church member are Foundation Governors.

APPOINTMENT TO THE PCC

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

COMMITTEES

The PCC operates through three sub-committees, which meet as required between full meetings of PCC:

Standing Committee – required by law, it transacts the business of the PCC between its meetings, subject to any direction given by the full Council. Membership of the Standing Committee is the Rector, the Churchwardens, the Treasurer, the Secretary and two elected PCC members - in 2022 these were: Mr Denis O'Brien and Mr Jeff Smith.

Social Committee – organises a range of social events. Membership in 2022 was Mr Brian DeVonald (Chair), Mrs Betty Craig, Mrs Barbara McCartney, Mrs Debbie Fisher, Mrs Joyce Taylor and Mr Neil Jones.

Fabrics Committee – has delegated power to address fabric issues in the Church and Church Hall. Membership in 2022 was Mr Peter Fogden (Chair), Mrs Margaret Ellams, Mrs Pam O’Brien, Mr Brian DeVonald, Mr Denis O’Brien, Mr Peter Garrett and Mr David Snape.

PCC members receive regular instruction and advice on their roles as Trustees, on health and safety issues, risk assessment and management, and on child and vulnerable adult protection procedures, from the relevant PCC officers.

THE ELECTORAL ROLL presented to the Annual Meeting in 2022 recorded the names of 142 people, of whom 40 were non-resident in the parish.

OBJECTIVES - St Michael’s PCC has the responsibility of co-operating with the Rector in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in this parish (PCC (Powers) Measure 1956). It is responsible for the maintenance of the Church and Church Hall in Church Lane, Aughton. St Michael’s is a broad and welcoming church that seeks to provide a spiritual home for all who seek God in Jesus Christ.

We proclaim the Gospel of Christ according to the doctrines and practices of the Church of England, as part of the worldwide Anglican Communion of churches. We worship the one true God, enjoy and share the fellowship of all our members and friends, and aim to live out the commandment to “love our neighbour as ourselves” through practical care and concern for those in our community.

REPORTS FROM CHURCH GROUPS AND ACTIVITIES

1. Wednesday Fellowship

Fellowship enjoyed a full programme for 2022. We had several speakers we learned about spinning wheels, A lace making pilgrimage, tea testing, and an interesting talk on solar energy, before Stuart went charging round Australia. We look forward to an update in February. The late Queens Platinum Jubilee was celebrated with afternoon tea. In addition to our contribution to Compassion, we supported a charity in Uganda and had our annual collection for the Trussel Trust. Members supported our group led activities and we look forward to our 2023 programme.

Janet Glennon

2. Sunbeams

Sunbeams Baby and Toddler group began in 2021. We meet in the church hall on a Wednesday morning, and I am pleased to say that the group has gone from strength to strength during the last year. An average attendance is 16 families, but we have had over twenty families some weeks, with at least one baby or toddler. We celebrated Advent, lighting our wreath, whilst telling the Nativity story. We had a special visitor Maggie, who accompanied us on the guitar as we sang Christmas carols and choruses. It was good to see some of our members at the Crib Service on Christmas Eve. Sunbeams on Sunday has appealed to a few families, but it is proving to be a much bigger challenge to attract the numbers we get on a Wednesday. So later this month we are beginning Messy Church, an activity-based worship session which we hope will appeal to a wider age range. Please keep us in your prayers as Pam, Andrew and I strive to encourage families across Aughton and beyond to hear the Good News about Jesus.

“But Jesus said, Suffer the little children, and forbid them not, to come unto me: for to such belongeth the kingdom of heaven.” Matthew 19 v 14

Margaret Ellams

3. Friends of St Michael's Church

The difficult decision for the Friends to make in 2022 was when to restart fundraising activities, when would supporters feel safe and comfortable to meet. It was decided to hold a Swing Evening and Picnic in July. Drinks were enjoyed in the Church yard before listening to Jackie and the Katz Swing Band. During the interval the audience enjoyed a box picnic. Over 100 people attended the evening and a total of £932 was raised.

By October it was felt that the bridge players would feel comfortable to support a Bridge afternoon. Twenty tables of enthusiastic players helped to raise £1,284.

The membership of the Friends remained steady during 2022 and their subscriptions contributed £5,182 towards funds. An additional £482 came from donations and deposit account interest. In total during 2022 the Friends raised £7,885. This enabled the Friends to pay for the maintenance of the Church yard and removal of rubbish at a cost of £4,852. A sum of £3,593 was spent on levelling the path to pavement at the lych-gate and a wall plaque safety survey.

In total £8,445 from the account was used for the ongoing maintenance and upkeep of the Church and the Church Yard. At the beginning of the 2022 the Friends account was £25,965 by the end of the year which was not the easiest due to continuing worries about covid and people mixing, the account was £25,405.

The committee would like to thank members of the congregation who have helped during the year and for the continued support of the members of the Friends whose membership subscriptions are very welcomed and are essential for the on-going work that is needed by our grade one listed Church.

Ann Barnes

4. Church Fabric Report

(1) General Maintenance

Two dead trees, which were considered a safety risk in the churchyard, were felled by a contractor (see also Hall report). All the church gutters, hoppers and downspouts were cleaned out. The drain which serves the church toilet and kitchen became blocked. The blockage was cleared by an external contractor. The gravestones were inspected, and a record was made of individual gravestone stability.

(2) Theft of York Stone from Church Paths

In the spring a considerable number of paving stones were stolen from the church paths. It was decided, with the agreement of Ecclesiastical Insurance, to retain York stone for the replacements. The work was completed in September. In addition to the path replacement the contractor installed a wheelchair access ramp at the lych gate entrance. Thanks are due to the 'Friends of St Michaels' for providing the funds for the ramp. Denis O'Brien organised the whole project and our thanks are due to him for all the hard work entailed.

(3) Fallen Memorial

A memorial marble plaque fell from the wall in the northwest corner of the north aisle and caused considerable damage to surrounding pews. It was decided to rope off any pews adjacent to other wall hung memorials in the church. A report was commissioned from a firm of consulting engineers who had been recommended by the church architect. Blackett-Ord Conservation recommended that additional support

should be provided where there were signs of corrosion in existing support brackets. It was agreed that all wall-hung memorials should be fitted with supplementary support. Burleigh Stone have been contracted to do this work which should take place early in 2023.

(4) Quinquennial Inspection

Rebecca Grimshaw of Anthony Grimshaw Associates, our church architect, undertook the inspection on July 5th, 2022. A list of recommendations appended to the report were discussed with Tom Beesley, the Diocesan Buildings Adviser, on Nov 14th, 2022. He was satisfied with the progress that the Fabric committee had already made in addressing the work required and the plans for the remainder of the quinquennium.

Graveyard Report

The grass is cut at regular intervals by a gardening contractor. Members of the congregation and parish maintain flower beds and the garden of rest. Leaves are collected and pathways kept clear. It was found that a considerable cost saving could be made by using the services of West Lancashire Borough Council to collect garden waste and general waste. Garden waste can be placed in a conventional brown bin at the Stanley Arms entrance or a second bin at the lytch gate entrance. Brown bins are emptied every fortnight. General waste is collected in a green bin located at the Stanley Arms entrance. This bin is emptied weekly. The bins are labelled appropriately to assist graveyard users to select the correct bin for their waste.

Inspections and Servicing

The church bells were inspected and passed fit for ringing. The central heating boiler was serviced and tested for gas safety. The fire extinguishers were tested and serviced as required and portable appliances tested. The intruder alarm system was serviced. Ladders were inspected at three monthly intervals. The annual asbestos inspection was completed. The church is cleaned weekly by a team of church members and their efforts are always commented on favourably by the church architect. Thanks, are also due to members of the congregation and the parish who have kept the graveyard and garden areas as an attractive landmark in Aughton.

5. Church Hall Fabric Report

Painting of the exterior woodwork postponed from the previous year was completed in the Spring. Several dead trees, which were considered a safety risk, were felled by a contractor.

Inspections and Servicing

The Buildings Manager provided some hanging baskets and planted flowers in the flower beds. The appearance of the Hall area was greatly enhanced. Trees were planted to commemorate the late Queen Elizabeth's platinum jubilee. The gutters were cleaned, and shrubs and hedges trimmed. A brown bin licence was obtained from WLBC to enable leaves, hedge trimmings and other green waste to be disposed of. The central heating boilers were serviced and tested for gas safety. Portable appliances were tested. The fire alarm system was serviced. Fire alarm call points and emergency lighting were tested at specified intervals. Ladders were inspected at three monthly intervals. On behalf of the PCC, we would like to thank everyone who assists in running the Hall.

Peter Fogden

PP Fabric committee

Members of committee are: - Margaret Ellams, Pam O'Brien, Brian DeVonald, Bryan Cross, Denis O'Brien, Peter Garrett, David Snape and Peter Fogden.

STATEMENT OF FINANCIAL ACTIVITIES.

(For the year ended 31st December 2022.

NOTE-- The accounting System has been changed from ACCRUAL ACCOUNTS

to
A RECEIPTS & PAYMENTS SYSTEM

All values to the nearest £)	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Funds 2021
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	72804	10431	7178		90413	97144
Fund Raising Activities	2b	1403	-	-		1403	29
Income from Investments	2c	11	137	340		488	46
Statutory Fees	2d	9155	-	-		9155	7474
Church Activities Income	2e	11732	-	5183		16915	7453
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>19482</u>	<u>-</u>	<u>19482</u>	<u>1880</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>95105</u>	<u>10568</u>	<u>32183</u>	<u>0</u>	<u>137856</u>	<u>114026</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	764	-	9		773	92
Mission/Charitable Giving	3b	-	-	1360		1360	1369
Church Activities	3c	101231	-	7831		109062	102582
Major Capital Expenditure	3d	1940	-	21297		23237	5503
<u>Other Outgoings</u>	3e	<u>Nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>103935</u>	<u>0</u>	<u>30497</u>	<u>0</u>	<u>134432</u>	<u>109546</u>
NET INCOMING/OUTGOING		(8830)	10568	1686	0	3424	4480
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Untraceable Accounts Error 2022	298	-	-	-	-	298	(914)
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond LOSS	(10302)	-	-	-	-	(10302)	11935
<u>NET RESOURCES FOR YEAR</u>	(18834)	10568	1686	NIL		(6580)	15501
TRANSFER BETWEEN FUNDS	15284	(11034)	(4250)	-		NIL	NIL
(Funds transferred between sectors)							
See Page 2–13 (Net assets)							
<u>NET MOVEMENT IN FUNDS</u>		(3550)	(466)	(2564)	NIL	(6580)	15501
BALANCES B/FWD 1/1/2021		<u>76301</u>	<u>21378</u>	<u>311929</u>	<u>12000</u>	<u>421608</u>	<u>406107</u>
BALANCES C/FWD AS AT		<u>72751</u>	<u>20912</u>	<u>309365</u>	<u>12000</u>	<u>415028</u>	<u>421608</u>

Financial Review – 2022

The Covid-19 Pandemic of 2020/21 coming to an end, meant the Church could start operating normally again. The total **Income of £137K** against **Expenditure of £134K** produced an **Operating Profit of £3,424**, not been seen for many years. Unfortunately, **the Investment Bond decreased in value by £10,302** which changed the **Operating Profit to a Capital Loss off £6,580**. **As the Accounting System has now been changed from Accruals to Receipts & Payments**, the benefit of accruing £5,199 for 9 months Gift Aid Claim and £1,245 for Small Donations Gift Aid Scheme meant **the benefit of £6,444 has been postponed** to being received and accounted for in 2023. Under the old system the accounts would have broken even after an Operating Profit of 9,868 in the book-keeping. Again, these figures are assisted by four more **Legacies totalling £10.4K** which enabled the Bank Account to stay in credit whilst paying the monthly bills **including a reduced Parish Share of £6,293pm (£71,522 for the year)**.

The Christmas Lantern & Carol Fair was able to function again this year plus a Harvest Hot Pot Quiz. The **Friends of St Michael** were able to provide a Bridge Afternoon and a Jazz Band event in Church. These monies plus accumulated funds were **used to pay £3,600 to cover some Church Building costs and £4,900 to cover upkeep of the Graveyard**. The automated Subscriptions to the Friends allowed this to happen and we are thankful to the all the people involved and the work put in by the Committee.

The **Church Hall has been maintained and kept to a high standard by the Church Buildings Manager**. His dedication and hard work have made the Hall a pleasant place in which to hold functions as is shown by **the Hall Rent** income doubling to **£10,597 for the year**. He has made many improvements to the Hall grounds and gardens by installing and upkeeping many shrubs and ornamental fixings. His idea to outline the Stone Cross inset on the front wall of the Hall with lights, has become a permanent and welcomed feature. The PCC latterly purchased twelve stacking chairs with arms on to assist people with getting out of the seats. A profit of £583 was made for the year.

The Financial Outlook for 2023 is greatly improved now that the Church is working normally. As always, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These manual schemes will have to be transferred to the Parish Giving Scheme in the near future to allow OUR DAILY BOOKKEEPING SYSTEMS TO WORK MORE EFFICIENTLY. For example, there are now 14 different slots in which DONATIONS are to be allocated to enable the Small Donations Gift Aid Scheme and Gift Aided Donations to operate correctly. We are to join the On-Line Banking System newly operated by the Diocese to allow our recently formed Finance Team to function. This will spread out the work presently carried out by the PCC Treasurer

Fund raising activities will continue again in 2023 by the Friends of St Michael and the usual Fairs etc. These plus Legacies should allow the payment in full of our Parish Share for the year. Our Bond Reserves have decreased to £57K, but we expect the Bond to increase in value quite rapidly in 2023. These monies are available to the PCC which should still ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2023

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore, the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £68K of which £12K is an Endowment, leaving **£57K as PCC Reserves**.

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£93.5K**, i.e. (The Aberdeen Multi-Manager Ethical Bond of £57K + Unrestricted net Current Assets £15.5K + Designated Deposit Balance of £21K). Therefore, the available “Free Funds” after allowing for Reserves as above is **£36.5K** as at 31 December 2022. (The Parish Share alone costs £6,240 per month which will be paid out the next day, **leaving £30K for 2023**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. Our newly formed Finance Team will attend instruction courses at St James’s House to enable the Parish Finances to be run more efficiently and to spread the work out between several persons. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – PCC Treasurer.

RISK MANAGEMENT 2022.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers, Organists, Sides Persons at Weddings.

Fees for Organists, Sides Persons, and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors, Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

Our Reserves of £57K is available for any emergencies and maintenance required under the Quinquennial Inspection work identified in 2023; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £68K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

Operational Risk Rating:-

High impact x Low likelihood = Medium Risk

Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

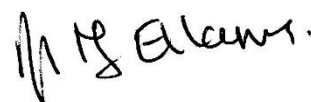
The Annual Report for the year 2022 was approved by the PCC on 21st March 2023 and signed on its behalf by:-

Rev. Andrew Housley.



RECTOR

Mrs Margaret Ellams



CHURCH WARDEN

ST. MICHAEL'S CHURCH - AUGHTON

Annual Report

and

Financial Statements

of the

Parochial Church Council

For the year ended 31st December 2022

Incumbent Rev. A. Housley
The Rectory
10 Church Lane
Aughton, Ormskirk
Lancashire L39 6SB

Bankers Santander
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Mr. I. Mooney
Examiner 14 Kingsbury Court
Skelmersdale
Lancashire

Architects Anthony Grimshaw Associates
6 Bridgeman Terrace
Wigan
Lancashire
WN1 1SX

The Parochial Church Council of the Ecclesiastical Parish of
St Michael, Aughton, Liverpool
Registered Charity No 1128623

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES.

(For the year ended 31st December 2022.

NOTE-- The accounting System has been changed from ACCRUAL ACCOUNTS

to
A RECEIPTS & PAYMENTS SYSTEM

All values to the nearest £)	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Funds 2021
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Income from Investments	2c	11	137	340		488	46
Statutory Fees	2d	9155	-	-		9155	7474
Church Activities Income	2e	11732	-	5183		16915	7453
Other Incoming Resources	2f	Nil	-	19482		19482	1880
<u>TOTAL INCOMING RESOURCES</u>		<u>95105</u>	<u>10568</u>	<u>32183</u>	<u>0</u>	<u>137856</u>	<u>114026</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	764	-	9		773	92
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Church Activities	3c	101231	-	7831		109062	102582
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<u>Other Outgoings</u>	3e	<u>Nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>103935</u>	<u>0</u>	<u>30497</u>	<u>0</u>	<u>134432</u>	<u>109546</u>
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS		(8830)	10568	1686	0	3424	4480
Untraceable Accounts Error 2022	298	-	-	-	-	298	(914)
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond LOSS	(10302)	-	-	-	-	(10302)	11935
<u>NET RESOURCES FOR YEAR</u>	(18834)		10568	1686	NIL	(6580)	15501
TRANSFER BETWEEN FUNDS		15284	(11034)	(4250)	-	NIL	NIL
(Funds transferred between sectors)							
See Page 2-13 (Net assets)							
<u>NET MOVEMENT IN FUNDS</u>		(3550)	(466)	(2564)	NIL	(6580)	15501
BALANCES B/FWD 1/1/2021		76301	21378	311929	12000	421608	406107
BALANCES C/FWD AS AT 31st DECEMBER 2022		<u>72751</u>	<u>20912</u>	<u>309365</u>	<u>12000</u>	<u>415028</u>	<u>421608</u>

The Notes on Pages 2 - 4 to Page 2 - 25 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

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BALANCE SHEET AS AT 31ST DECEMBER 2022.

NOTE:- The accounting System has been changed from ACCRUAL ACCOUNTS
to
A RECEIPTS & PATMENTS SYSTEM

(All values to the nearest £)

	Note	2022	2021
<u>FIXED ASSETS.</u>			
Tangible	5a	273799	273799
Investment	5b	<u>68908</u>	<u>79210</u>
		342707	353009
<u>CURRENT ASSETS.</u>			
Debtors	6a	nil	4619
Bank Accounts	6	<u>73656</u>	<u>64567</u>
		73656	69286
<u>LIABILITIES</u>			
Creditors - amounts falling			
Due within one year.	7	(1335)	(687)
		_____	_____
<u>NET CURRENT ASSETS/LIABILITIES</u>		<u>72321</u>	<u>68599</u>
<u>TOTAL NET ASSETS</u>		<u>415028</u>	<u>421608</u>
<u>PARISH FUNDS</u>			
Unrestricted	10	72751	76301
Designated	10	20912	21378
Restricted	10	309365	311929
Endowment	10	<u>12000</u>	<u>12000</u>
		<u>415028</u>	<u>421608</u>

Approved by the Parochial Church Council on 21st March 2023
and signed on its behalf by:-

Rev. Andrew Housley.


RECTOR

Mrs Margaret Ellams


CHURCH WARDEN

The Notes on Pages 2 - 4 to Page 2 - 23 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton

For the year ended 31st. December 2022 ,

as set out on pages (2-1) to (2-23) of the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

•



Mr I. Mooney
14 Kingsbury Court
Skelmersdale
Lancashire

31 March 2023.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2022

Accounting Policies:-

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005. The Accounts for 2022 have been changed from an ACCRUALS System to a RECEIPTS & PAYMENTS System.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds :-

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used as either restricted or unrestricted funds depending upon the purpose for which the endowment was established. The Endowment Funds are now part of the Aberdeen Standard Multi-Manager Ethical Investment Fund.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual restricted funds on an average daily balance basis.

Designated Funds are Unrestricted Funds which the PCC has decided to distinguish apart from other monies so that they may be used for special ongoing purposes from time to time. These funds can be reallocated for any other purpose at any time as the PCC sees fit. Where there is no separate investment, interest is apportioned to individual designated funds on an average daily balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources:-

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Accrual for 2022 has not been made for the Tax Refund due on that part of Gift Aid monies which is not received via the Parish Giving Scheme, from 6th April to 31st December annually. Instead this Refund Claim will be made in 2023 and added to 2023 Accounts when received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, as is Interest. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended:-

Grants and donations are accounted for when paid over, or when awarded, if that reward creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed Assets:-

Consecrated and benefice property is not included in the accounts with s.96 (2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred. Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Current Assets:-

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

Investments:-

Investments are valued at market value at 31st. December.

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PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL –AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Cont.) for the year ended 31st December 2022.

2. INCOMING RESOURCES		General	Designated	Restricted	Endowment	Total Funds	
Code/Note	All values to the nearest £	Funds	Funds	Funds	Funds	2022	2021
2a	<u>Voluntary Income</u>						
1	Planned Giving: Gift Aid s/o	12080	(15)			12080	11495
1	Planned Giving: Gift/A Env.	1631	(08)			1631	2114
1	Planned Giving:- PGS G/A	34369	(42)			34369	34042
1	FRIENDS Gift Aid Subs	-	(56)	-	3730	3730	3685
2	FRIENDS Non-Gift Aid Subs	-	(14)	-	520	520	730
2	Planned Giving:- PGS NonG/A	2460	(05)			2460	2390
2	Other S/O. Non Gift Aid	960	(01)			960	960
3	Gift Aid – One Off Env.	157	(10)			157	60
3	Other Collns GASDS- Page 9	5925				5925	2813
4	Annual Gift Day Gift Aid	2385				2385	2650
4	Annual Gift Day Non G/A >£30	230				230	752
4	Annual Gift Day- GASDS- Page 9	285				285	-
4	Donation Gift Aided -Page 9	815	-	-		815	2170
4	Dons Child Spons&FlowrsPage9	-	-	1268		1268	5479
4	Donations Non GASDS -Page9	954	-			954	1244
6	Tax Recovered to Apl 2022	1655	-	160		1815	5543
6	Tax Recoverable via PGS	8592				8592	8511
6a	Tax re GASDS to Apl 2022	306				306	782
7	Legacies (Church)	-	10431	-		10431	11074
8	Grants-L'pool Diocese Heating	-	-	1000		1000	-
8	Grants-Graveyard-Aughton PCC		-	500		500	500
8	Grants-Graveyard-Aughton Charities		-	-		Nil	150
		<u>72804</u>	<u>10431</u>	<u>7178</u>		<u>90413</u>	<u>97144</u>
2b	<u>Fund Raising Activities</u>						
9	Christmas Lantern Carols&Mkt	462	-	-		462	29
9	Harvest Hot-Pot Quiz	941	-	-		941	-
		<u>1403</u>	<u>NIL</u>	<u>NIL</u>		<u>1403</u>	<u>29</u>
2c	<u>Income from Investments</u>						
10	Bank Interest - Church	11	137	340		488	46
10	- School Gov.	-	-	-		-	-
		<u>11</u>	<u>137</u>	<u>340</u>		<u>488</u>	<u>46</u>
2d	<u>Statutory Fees</u>						
11	PCC Church Fees	<u>9155</u>				<u>9155</u>	7474
2e	<u>Income from Church Activities</u>						
12	Book Stall	90				90	-
12	Card Stall	100				100	-
12	Church Hall - Hire	10597				10597	5377
12	Church Hall - Donations	865				865	120
12	Church Trading Account	68				68	8
12	Small Photocopier Receipts	12				12	9
12	FRIENDS of St Michael	-	-	3020		3020	450
12	St Michaels Social Group			nil		nil	nil
12	Wednesday Fellowship	-		763		763	89
12	School Governors	-		1400		1400	1400
		<u>11732</u>	<u>-</u>	<u>5183</u>		<u>16915</u>	<u>7453</u>
2f	<u>Other Incoming Resources</u>						
13	Share Rectory by Holy Trinity	nil	-	2026	-	2026	1880
13	Insurance Claim Church Path	nil		17456		17456	-
		<u>NIL</u>	<u>-</u>	<u>19482</u>	<u>-</u>	<u>19482</u>	<u>NIL</u>
TOTAL INCOMING RESOURCES		<u>95105</u>	<u>10568</u>	<u>32183</u>	<u>0</u>	<u>137856</u>	<u>114026</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2022

3. RESOURCES EXPENDED

Code/Note	All values to the nearest £	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Funds 2021
3a	<u>Costs of Generating Voluntary Income & Funds</u>						
17	Children's Fund	-		-		nil	nil
17	Christmas Lantern Carols & Mkt	68		-		68	nil
17	Harvest Hot-Pot Quiz	696		-		696	nil
17	Int. paid to Child Sponsorship			9		9	1
17	Regular Giving Envelopes	nil		-		nil	91
17	Trading Account	-		-		-	-
	<u>Total 3a</u>	<u>764</u>	<u>NIL</u>	<u>9</u>		<u>773</u>	<u>92</u>
3b	<u>Mission & Charitable Giving:</u>						
18	Ofverseas Missionary Societies	-		-		-	-
18	Overseas Relief / Dev Agencies	-		1360		1360	1369
18	Home Mission & Other Churches	NIL		-		-	-
18	Secular Charities	-		-		-	-
	<u>Total 3b</u>	<u>NIL</u>		<u>1360</u>		<u>1360</u>	<u>1369</u>
3c	<u>Church Activities</u>						
19	Parish Share	71522				71522	75534
20	Salaries/ (Church)	2509				2509	1472
21	Rectors Expenses	965				965	827
21	Rectory Costs	4036				4036	3814
21	Readers Subs/Visiting Clergy	273				273	79
22	Parish Training & Mission Ops	507		nil		507	290
23a	Church Running Expenses	467				467	456
23a	Administration & Governance	767				767	715
23a	Small Photocopier Costs	152				152	-
23a	Upkeep of Churchyard	500		4852		5352	4102
23a	Upkeep of Services	602				602	447
23b	Church Maintenance & Fabric	988				988	952
23c	Church Insurances	4330				4330	3983
24	Church Utility Bills	2734				2734	1971
25	Card Stall	-				-	-
- 25	Church Hall - Operating Costs	8219				8219	4808
25	Church Hall – Maint. Repairs	2660				2660	2379
25	Magazine Costs	-				nil	nil
25	FRIENDS of St M –Event Expenses			630		630	-
25	St Michael's Social Group	-		nil		nil	nil
25	St Michael's Youth Club	-	-	-		-	-
25	Wednesday Fellowship	-	-	845		845	80
25	School Governors	-	-	1504		1504	673
	<u>Total 3c</u>	<u>101231</u>	<u>-</u>	<u>7831</u>		<u>109062</u>	<u>102582</u>
3d	<u>Major Capital Expenditure</u>						
27	Church Page (2 – 19)	-	-	21297	-	21297	4259
28	Hall Major Repairs Page(2-14)	1940	-	-	-	1940	1244
	<u>Total 3d</u>	<u>1940</u>	<u>-</u>	<u>21297</u>	<u>-</u>	<u>23237</u>	<u>5503</u>
TOTAL RESOURCES EXPENDED		103935	-	30497	NIL	134432	109546

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022

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4a STAFF COSTS	2022	2021
Organists	2409	<u>1472</u>
Relief Organists	<u>100</u>	
See Page (2 – 6) Code 20	2509	1472
 <u>Church Bldgs Manager</u> Salary	 5200	 4633
See Page (2 –14)		
Less HMRC Furlough - <u>nil</u>	-	3398 (1235)

During the year the PCC employed a Church Buildings Manager and paid for an Organist. The Church Buildings Manager's income is Taxable, but he does not pay National Insurance. The Organist is Self Employed. The Church Buildings Manager does not wish to join N.E.S.T Pension Scheme. The Church Buildings Manager's holidays were covered by the Church Wardens and Volunteers.

4b PAYMENTS TO PCC MEMBERS

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS FOR USE BY THE PCC.

5a TANGIBLE ASSETS (All Unrestricted)	Freehold Land & Buildings	Church Equipment	Total	Previous Year
<u>Church Hall</u>	£	£	£	£
Actual/Deemed cost since 1/1/99	£273,799	-	£273,799	£273,799
£173799 (1998)				
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st Dec 2022	£273,799	-	£273,799	£273,799
Depreciation	<u>nil</u>	nil	<u>nil</u>	<u>nil</u>
Net Book Value	£273,799	-	£273,799	£273,799

The freehold land & buildings comprise the Church Hall.

The Church Equipment comprise a Small Photocopier, two Lap-Top Computers with one Printer, and one Hall Overhead Projector (replaced in 2021 by a Donation). The Church Streaming Camera Equipment and associated electronics were purchased by use of a Kath Thomas Legacy. The Electric Piano has been donated by a Legacy. A GoodBox Core Device was purchased in June 2019 to enable Electronic Giving using payment cards. All these items have been written off since purchase and have no value in the Accounts.

NB The Church Hall is Insured with Ecclesiastical Insurance Ltd for £912,059 from Aug 2022.
(Information only:- The Church Building, not part of PCC Assets, is insured for £12,710,000)

5b INVESTMENTS	Cost	Gross Book Value at end of Year		
Aberdeen Standard Multi-Manager		<u>Unrestricted</u>	<u>Endow Funds</u>	
Ethical Fund.	£50K	£67,210 (31/12/20) +	£12,000 =	£79,210
Decrease in Value from 31/12/21 to 31/12/22 (-) £10,302				
Total Investments	43,767.783 Units @ 157.44p	£56,908	+ £12,000 =	£68,908

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2022.

6. **CURRENT ASSETS – Bank Accounts**

	<u>2021</u>	<u>2020</u>
Santander	24488	15849
L D B F Deposit a/c	40287	39810
Card Float on Hand	27	-
Flower Float on Hand	<u>104</u>	<u>72</u>
	64906	55731
Social Group a/c	1005	1005
T S B School Governors	7405	7509
Wednesday Fellowship	<u>340</u>	<u>422</u>
	<u>73656</u>	<u>64667</u>

NB:- **In 2022 the Accounting system has changed from ACCRUAL Accounting to Receipts & Payments System.**

6a. **ACCRUALS AND DEFERRED INCOME as at 31st December 2022.**

All values to the nearest £	B'fwd.	<u>Actual</u>	Net	<u>Accrual</u>	<u>Accounts</u>
6a. <u>Debtors.</u>		<u>2022</u>		<u>/Prepay</u>	<u>2022</u>
Small Donations Tax Scheme (Dec21)	782	782	-	-	-
Small Donations Tax Scheme (Apl22)	-	306	306	-	306
Small Donations Tax Scheme (Dec22)	-	(To be Claimed in 2023)			
Tax Refunds Gift Aid Claim (Dec21)	3837	3837 Apl/Dec'21	-		
Tax Refunds Gift Aid Claim (Apl22)	-	1815 Jan/Apl'22	1815	- *	1815 [^]
Tax Refunds Gift Aid Claim (Dec22)	-	(To be Claimed in 2023)			
	4619	6740	2121	NIL	2121

* **Analysis of TAX CLAIMS for 2022 – (NON Parish Giving Scheme)**

(Unrestricted)

The G/Aid Tax Refund for the Calendar year 2022 is:-

Planned S/O= £12080	20/80ths of Gift Aided Giving	£13868	25%	= £	3467
Planned Env=£ 1631	Plus Gift Day Gift Aid	2385	25%	= £	596
One Off Env=£ 157					4063

Other Gift Aid to be Claimed is:-

Donations – Gift Aided	<u>815</u>	25%	= £	204
	17068			£ 4267

(Restricted)

Friends of St.M G/A Jan/Dec	<u>3730</u>	25%	= £	932
-----------------------------	-------------	-----	-----	-----

Jan/Dec 2022 – Total Claim £20798 £ 5199[^]

Dec 2022 Claim

To be made in 2023

Gift Aid Due 6th April 2022– 31st December 2022

Full Calendar year Gift Aid Donations = £20798

Less Jan/Apl received £1815 x 4 = £ 7260

Remainder @ 25% x £13538 = **£ 3384***

(6/4/2022 to 31/12/ 2022)

General Gift Aid on £ 9833 = £2458

Friends (Restricted) on £ 3090 = £ 772

Other Donations on £ 615 = £ 154

Total £13538 = £3384*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2022.**LIABILITIES as at 31st December 2022.**

All values to the nearest £	B'fwd.	Actual 2022	Net	Accrual /Prepay	Accounts 2022
7. Liabilities.					
Child Sponsorship (Restricted)	687	1369 (-9) Int 1360	673	410	1083
Prepaid Wedding for 2023	-	-	-	925	925
	687	1360	673	1335	2008

Analysis of Provisions (Accruals) for 2022:-

Child Sponsorship Fund represents the aggregate of monies paid in by some members of the congregation and payments are made by Direct Debit to the charity "Compassion UK". This charity looks after the welfare of, and supports four overseas children. The Liability of £410 is the end of year balance of the Fund, which includes interest of £9 added by St Michaels Church, apportioned from the interest earned on the LDBF deposit account.

The Pre-Paid Wedding is funds held pending the actual Service in 2023.

8. ANALYSIS OF DONATIONS–VOLUNTARY INCOME Page (2-5) 2a Code 4**SMALL GASDS DONATIONS CLAIMS****UNRESTRICTED**

	<u>3 Mths</u>	<u>9 Mths</u>	<u>12 Mths</u>
<u>Balances per Income Sheet 2022</u>			
Loose Plate UNDER £30	£ 987.76	£3,163.64	£4,151.40
Wednesday Comm Excess Donations	£ nil	£ 48.50	£ 48.50
Weddings/Funerals/Baptism < £30 Cash	£ 80.30	£ 800.91	£ 881.21
GoodBox Electronic Non G/A UNDER £30	£ 204.75	£ 424.12	£ 628.87
Donations Non G/A UNDER £30 Cash	£ 63.00	£ 152.20	£ 215.20
Total GASDS Claims	£1,335.81	£4,589.37	£5,925.18
Amount Claimed April 2022	£1,227.05		
Under Claim April 2022 added to 9mth Claim	£ 108.76	£ 108.76	£ nil
		£4,698.13	£5,925.18
ADJ re <u>GIFT DAY</u> CASH NON G/AID <£30	-	£ 285.00	£ 285.00
(Not Claimed in Apl 2023)		£ 4,983.13	£6,210.18*
		<u>TO BE CLAIMED IN 2023</u>	

OTHER DONATIONS Non Gift Aided - GASDS NON ELIGIBLE – UNRESTRICTED

Donations NON G/A OVER £30	£ 365.00	£ 165.00	£ 530.00
Amazon and Others Electronic	£ 34.54	£ 79.54	£ 114.08
Weddings/Funerals/Baptisms OVER £30	£ NIL	£ 285.00	£ 285.00
SUM UP/STRIPE NON G/AIDED	£ NIL	£ 24.72	£ 24.72
			£ 953.80*
SUM UP/STRIPE <u>Gift Aided</u>	£ 200.00	£ 415.11	£ 615.11
CASH & CHQS <u>Gift Aided</u>	£ NIL	£ 200.00	£ 200.00
			£ 815.11
Flower Book (Safe) CASH RESTRICTED	£ NIL	£ 185.00	£ 185.00
Compassion Child Sponsors RESTRICTED	£ 541.50	£ 541.50	£1,083.00
			£1,268.00

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>GIFT AIDED</u>	<u>TOTAL</u>
TOTAL DONATIONS 2023	£ 7,163.98	£1,268.00	£815.11	£9,247.09

9. Notes re PCC Designated Funds, Restricted Funds and the Endowment Funds (Page 2-10/13)**The PCC Designated Funds**

Consist of Legacies and the Mission Opportunities Fund. The Legacy's opening balance for 2022 of £21,095 has benefited by a four Legacies totalling £11,431K which funds have been held in the Bank a/c to provide cash flow for monthly outlay. The balances held in the LDBF deposit 31Dec is £10,155. The Mission Ops fund now contains only interest of £3.

All the rest of these Funds are held as part of the cash balance of the Liverpool Diocesan Board of Finance Deposit account, and these balances are shown as Designated Funds on the Balance Sheet.

The Church Flower Fund is partly held in the LDBF a/c and as a Cash Float held in the Vestry Safe.

The Restricted Funds

Consist of the Church Hall valuation; the Friends of St Michael Funds, the Wednesday Fellowship Funds, the Social Group Funds plus St Michael's School and parts of the LDBF Deposit a/c. The LDBF Deposit a/c holds all the Restricted balances of the Child Sponsorship monies; the Children's Fund; St Michaels Youth Club; the Mothers Union; and the Choir Funds. The income and expenditure of these PCC groups, which Accounts are shown below or at the end of these Annual Reports, is added as Restricted turnover to the PCC Income and Expenditure accounts.

The Friends of St Michael (a sub section of the PCC) opening balance of £25,968 has decreased to £25,405 after paying £8,445 out for Church Fabric and Churchyard maintenance costs. This was helped by the automated annual subscriptions. One Bridge Drive was held in 2022 raising £1,284 and a Jazz afternoon held in Church to raise another £1,561.

The Endowment Monies

Which require the Capital to remain intact consist of the Miss Holmes Legacy – £12000.

The interest is used for General Maintenance. The Endowment Fund is now part of the Investment Bond, see Page (2-7). The Bond Value now represents our Reserves and the Endowment Fund.

Income	<u>FUND MOVEMENTS</u>		Expenditure
<u>Child Sponsorship (Restricted)</u>			
Balance brought forward	686.43	Compassion Direct Debits:- 12 mths	1369.00
Donations See Page (2-13) 9A	1083.00	<u>Less</u> Interest Earned from LDBF	<u>9.17</u>
See part Donations Page (2-5) Code 4		Net Funds paid (Page 2-6 3b)	1359.83
		Balance carried forward	<u>409.60</u>
	<u>1769.43</u>	(See Liability Accruals Page 2-9)	<u>1769.43</u>
<u>Children's Fund (Restricted)</u>			
Balance b/fwd:-	1240.19	Books	-
Interest (LDBF)	<u>16.56</u>	Easter Eggs & Sweets	-
Donations See Page (2-13) 9A	nil	(Page (2-6) 3a -17)	nil
		Balance (c/fwd)	<u>1256.75</u>
	<u>1256.75</u>		<u>1256.75</u>
<u>St Michael's Mothers Union (Restricted)</u>			
Balance b/fwd for Banner Repairs Fund	60.59		-
Interest (LDBF)	<u>.81</u>	Balance carried forward	<u>61.40</u>
	<u>61.40</u>		<u>61.40</u>
<u>St Michael's Youth Club (Restricted)</u>			
Balance brought forward	771.32		-
Interest (LDBF)	<u>10.30</u>	Balance carried forward	<u>781.62</u>
	<u>781.62</u>		<u>781.62</u>
<u>St Michael's Choir Fund (Restricted)</u>			
Balance brought forward	232.91		
Interest (LDBF)	<u>3.11</u>	Balance carried forward	<u>236.02</u>
	<u>236.02</u>		<u>236.02</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.

9. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

FUND MOVEMENTS (Continued)

Income		Expenditure	
<u>FRIENDS OF ST MICHAEL (Designated)</u>			
Balance brought forward	25969	Jazz Night Picnic Boxes	<u>630</u>
Interest (LDBF)	<u>300</u> 26269	Page (2-6) 3c Code (25)	<u>630*</u>
Tax Claims Recv'd in 2022	<u>941</u>	Church Alarm Service	60
	27210*	Church Boiler Repairs	235
Bridge Mornings x 1	1284	Church Roof Gutters Cleaning	220
Jazz Night	1561	Church Toilet Sewer Repair	102
Weddings Donations	nil	Lychgate Slope- Yorkstone Paved	1464
Funeral Donations	<u>175</u> 3020	<u>Wall Memorials Plaques Survey</u>	<u>1512</u>
		Page (2-19) Major Capital Expend.	<u>3593*</u>
Page (2-5) 2e Codes (12)		Graveyard Bin Waste (Page 2-15)	1525
Membership Subs for yr (Non G/Aid)	520	Graveyard Grass Cutting (Page 2-15)	2420
Membership Subs for yr (G/Aid)	<u>3730</u>	Dead Tree Removal (Page 2-15)	600
Page (2-5) 2a Codes (1&2)		Engrave Gate Sign (Page 2-15)	55
TOTAL Income – other sources	<u>7270*</u>	Turf Path for Ashes Graves (Page 2-15)	<u>252</u>
		Graveyard Total Expenditure	<u>4852*</u>
		TOTAL Friends Expenditure	9075*
		Balance carried forward	<u>25405</u>
	<u>34480*</u>		<u>34480</u>
<u>LEGACIES (PCC Designated)</u>			
C/A Balance b/fwd:-	11074	Re-designated to PCC General Funds	11074
LDBF d/a b/fwd	10021		-
Interest (LDBF)	<u>134</u> 21229		
Mr Duckworth	1500	Balance (c/fwd) current a/c	10431
Mrs Poole	1000	Balance (c/fwd) LDBF d/a	<u>10155</u>
Mrs Banbury	7431		
Mr Trapp	<u>500</u> 10431		
Page (2-5) 2a Codes (7)	<u>31660</u>		<u>31660</u>
<u>Mission Opportunities Fund PCC (Designated)</u>			
Balance brought forward	3	Re-designated to PCC General Funds	NIL
Interest (LDBF)	<u>0</u> 3		
	<u>3</u>	Balance c/fwd	<u>3</u>
			<u>3</u>
<u>CHURCH FLOWER Fund PCC (Designated)</u>			
Fund Balance b/fwd	170	Purchase of Altar Flowers (Cash)	63
Cash Float brought forward	72		
Interest (LDBF)	<u>2</u> 244	Cash Float c/fwd	104
Donations by Cash direct	95	Fund Balance c/fwd (Part of LDBF d/a)	<u>262</u>
Donations via Bank	<u>90</u> 185		<u>429</u>
	<u>429</u>		
Page (2-9) 8 Code (4)	-	Page (2-15) 12 Code (23a) and Page (2-8) 6	

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.

9. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

FUND MOVEMENTS (Continued) Page (2-6) 3b Code (18)

(All values to the nearest £)						(NOTE)
Code		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	<u>Contra Payments</u> <u>direct to charities</u> <u>re monies raised</u> <u>by Congregation.</u> <u>By Weds</u> <u>Fellowship</u>
18	Overseas Mission					
	Bible Society	nil	-	nil	nil	
	C M S	nil	-	nil	nil	
	Leprosy Mission	nil	-	nil	nil	
	U S P G	<u>nil</u>	<u>-</u>	<u>nil</u>	<u>nil</u>	
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>	
18	Christian Relief and Development Agencies					
	Child Sponsorship via	-	1369	1369	1369	50
	Tear Fund/Compassion					
		<u>nil</u>	<u>1369</u>	<u>1369</u>	<u>1369</u>	
18	Home Missions and Church Societies					
	Children's Soc. Boxes & Crib Service		-	-	-	289
	Church Army	-	-	-	-	
	Church Urban Fund	-	-	-	-	
	Churches Together	<u>nil</u>	<u>-</u>	<u>-</u>	<u>nil</u>	
		<u>nil</u>	<u>nil</u>	<u>NIL</u>	<u>NIL</u>	
18	Secular Charities					
	Alzheimers Dementia Research		-	-	-	
	Cystic Fibrosis	-	-	-	-	
	Litherland School Clothes	-	-	-	-	-
	Leukaemia & Myeloma	-	-	-	-	-
	Stroke Association	-	-	-	-	-
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>TO BE</u>
	Totals	<u>nil</u>	<u>1369</u>	<u>1369</u>	<u>1369</u>	<u>UPDATED</u>
						<u>£289 + 50</u>

NB:- The Unrestricted funds were monies donated by the PCC from the Church funds to various charities. This year the PCC again decided, on the Treasurer's advice, that as we must continue to ensure full payment of our Parish Share (£71,522 p.a), we cannot afford to pay any more Charity Gifts until we are breaking even, without relying on the Investment Bond increases. We cannot continue making operational losses every year, hoping they will get covered by increases in Investment Bond value or by Legacies. Even so our Cash Resources decrease every year as the Bond Capital hopefully increases.

The PCC has requested various in-house groups of St Michaels to sponsor one of the Charities above, by means of small regular donations or by other means which have proved successful as shown above. The Child Sponsorship is donated money paid by Direct Debit to "Compassion UK" re four overseas children. The Contra Payments are monies (£339 in total) collected by the Parishioners for special charity fund raising events, and are not part of the Church Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON **Page 2 – 13**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.

10. ANALYSIS OF NET ASSETS BY FUND.

(All values to the nearest £) (UNRESTRICTED)						
	General Funds	Designated Funds	RESTRICTED Funds	ENDOWMENT Funds	2022	Totals 2021
Fixed Assets						
PCC						
Aberdeen M-M Ethical Bond	56908		-	12000	68908	79210
Church Hall (since1999)			<u>273799</u>		<u>273799</u>	<u>273799</u>
	<u>56908</u>		<u>273799</u>	<u>12000</u>	<u>342707</u>	<u>353009</u>
Current Assets						
PCC						
Santander	14057	10431	-		24488	15849
Card Cash Float	27	-	-		27	-
Flower Cash Float	104	-	-		104	72
L D B Finance	1655	10481	28151	Nil	40287	39810
Social Group			1005		1005	1005
Wednesday Fellowship			340		340	422
Total PCC Current Assets	15843	20912	29496	Nil	66251	57158
PCC Debtors	(nil)		(nil)		(nil)	4619
PCC Liabilities	(nil)		(1335)		(1335)	(687)
Net PCC Current Assets	15843	<u>20912</u>	<u>28161</u>	<u>Nil</u>	<u>64916</u>	<u>61090</u>
School Governors.						
TSB Account			7405		7405	7509
TOTAL NET	<u>72751</u>	<u>20912</u>	<u>309365</u>	<u>12000</u>	<u>415028</u>	<u>421608</u>

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**11. ANALYSIS OF CHURCH ACTIVITIES PAGE (2-5) CODES 2a,2b & 2e
AND (PAGE (2-6) 3a & 3c**

INCOME			EXPENDITURE		
2a Code (8) and 3c Code (23a)			Churchyard Account		
2021		2022	2021		2022
500	Parish Council Grant	500	2760	Grass Cutting	2920*
150	Aughton Charities Grant	-	-	Dead Trees Removal	600
650	Grants Received 2022	500*	60	Engrave Gate Sign	55
3452	Per Friends St M.	4852	-	Turf short Path/Ashes	252
			1282	Waste Bin Contract	1525
<u>4102</u>		<u>5352</u>	<u>4102</u>		<u>5352</u>

2e Code (12) and 3c Code (25)			Card Stall Account		
nil	Sales 2022	100.00	nil	Purchases 2022	nil
	Cash Float b/fwd	27.50		Cash Float c/fwd	27.50
		<u>127.50</u>		Profit to PCC	<u>100.00</u>
					<u>127.50</u>

2e Code (12) and 3c Code (25)			Trading Account		
8	Sale of Key Rings etc	<u>68</u>	nil	Purchase Tea Towels etc	<u>nil</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.

11a ANALYSIS OF INCOME FROM CHURCH ACTIVITIES

PAGE (2-5) 2e/12 AND PAGE (2-6) 3c/25

Church Hall Account

INCOME		EXPENDITURE	
2021	2022	2021	2022
	<u>Donations for Heat & Light:-</u>		<u>Operation Costs:-</u>
120	Allotment Society (Water) -	4633	Salary (Hall) 5200
nil	Bible Study Group 88	(-)1235 3398	Less Furlough(-) <u>nil</u> 5200
	-	626	Electricity 1390
nil	Wednesday Fellowship 125	477	Gas 1258
nil	Sunday Catering 493	307	Water Rates 218
nil	Benefice Breakfast 159	nil	Benefice Breakfast 90
<u>120</u>	(Code 2e -12) Sub Total 865	<u>nil</u>	Sunday Catering 63
		<u>4808</u>	Operations Total 8219*
	<u>Donations for Maintenance Work</u>		<u>Major Maintenance Work</u>
835	New Projector nil	200	Dead Trees Removed 800
	<u>Hall Hire:-</u>	210	Exterior Wood Painting 1140
10	Art Class 520	<u>834</u>	(To Major Expenditure) 1940
312	Aughton U3A-Wellbeing 104	<u>1244</u>	(Page 2-19)
176	Aughton U3A- Cash Flow 71		<u>Maintenance & Repairs.</u>
234	Aughton U3A – Italian 720	55	Alarm Service 60
48	Aughton U3A – Poetry 240	170	Boiler Service 274
120	Aughton U3A – Spanish 480	539	Bolt for Cupboard 6
877	U£A- Table Tennis 1364	-	Cash Box & Keys 27
-	Aughton – Vegan 78	22	Cleaning Materials 60
-	Away Days 124	190	Defibrillator Battery 320
-	Band Practice 70	124	Fire Alarm Inspection 192
281	Counselling 1-2-1 578	84	Fire Extinguisher Service 174
200	Embroidery Class 475	343	Fire Insurance 367
351	Fun with Flowers 354	-	Ground Rock Salt 12
260	Holistic Touch 806	-	Garden trees (3) 166
142	Ladies Dance 375	-	Keys 77
364	Ormskirk Pilates (Defined)351	157	Kitchen Auto-Light Repair 23
182	Ormskirk Pilates (Neuro) 52	-	New Large Tables 210
26	Parkinson's Society -	31	Stationery 14
49	Sunbeams 51	-	Storage Boxes 15
767	Tai Chi Class (Thurs a.m.) 416	-	Skylight Repair 75
-	Tai Chi Class (Thurs p.m.) 468	31	Towels & T/Rolls 58
-	Table Tennis (Dixon) 54	106	Vacuum Cleaner 315
403	Yoga Class (Monday) 760	170	Water Heater Service 115
-	Yoga Class (Anna) 21	50	Window Cleaning 100
-	Yoga Class (Feral Moon) 468		2660
253	Yoga Flow Class 546	-260	Refund Parkinson's Soc. <u>NIL</u>
<u>322</u>	Private Parties 1051	<u>2379</u>	Maintenance Total 2660*
<u>5377</u>	(Code 2e-12) Sub Total 10597		(Code 3c-25)
6332	Total Income 11462	8413	Total Expenditure 10879
<u>2099</u>			EXCESS INCOME 583
<u>8431</u>	<u>11462</u>	<u>8413</u>	<u>11462</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2022.

11b. ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c

Code

20	<u>Wages/Salaries</u>	<u>2022</u>	<u>Designated</u>	<u>Restricted</u>	<u>Totals</u>	<u>2021</u>
	Organist	2409			2409	
	Relief Organists	100			100	1472
	Pension Costs	<u>nil</u>			<u>nil</u>	<u>nil</u>
		<u>2509</u>			<u>2509</u>	<u>1472</u>
23a	<u>Church Running Expenses</u>					
	Telephone	467			467	456
		<u>467</u>			<u>467</u>	<u>456</u>
23a	<u>Upkeep of Services</u>					
	Altar Supplies/Service Books	163			163	120
	Candles	172			172	58
	Christmas Trees	186			186	144
	Church Flowers	63			63	125
	Palm Crosses	18			18	-
		<u>602</u>			<u>602</u>	<u>447</u>
23b	<u>Church Maintenance & Fabric</u>					
	Alarm Service (<i>Friends</i>)	-		60	60	77
	Boiler Service (<i>Friends</i>)	-		235	235	341
	Cleaning Materials	-			-	-
	Electric Cable	-			-	-
	Fire Ext. Service	56			56	124
	Fire Extinguishers	117			117	84
	Health & Safety Inspect	815			815	744
	Keys & Locks	-			-	-
	Unblock Sewer (<i>Friends</i>)	-		102	102	75
	Tower Clock Repair (<i>Friends</i>)	-		-	-	260
	Tower Louvre Repair(<i>Friends</i>)	-		-	-	870
		<u>988</u>		<u>397</u>	<u>1385</u>	<u>2575</u>
23c	<u>Church Insurances</u>					
	Fire Insurance	4031			4031	3684
	Woodworm Insurance	299			299	299
		<u>4330</u>			<u>4330</u>	<u>3983</u>
24	<u>Church Utility Bills</u>					
	Electricity	608			608	476
	Gas	1966			1966	1380
	Water	160			160	115
		<u>2734</u>			<u>2734</u>	<u>1971</u>
	TOTALS	<u>11630</u>	<u>-</u>	<u>397</u>	<u>12027</u>	<u>10904</u>

	<u>2021</u>		<u>2022</u>
<u>Code 19</u>	75534	Diocesan Quota	71522
Code 21		<u>Clergy Expenses:-</u>	
	677	Rector – Mileage	815
	<u>150</u>	Telephone	<u>150</u>
	<u>827</u>		<u>965</u>
Code 21		<u>Rectory Expenses:-</u>	
	3296	Council Rates	3429
	<u>451</u>	Water Rates	<u>597</u>
	3747	(Less ½ Costs donated H/T Bickerstaff 2026)	4026
	-	Stationery	10
	<u>67</u>	Rectory Inks	<u>-</u>
	<u>3814</u>	Page (2-6) Code3c-21	<u>4036</u>
Code 21		<u>Visiting Clergy</u>	
	54	Clergy Expenses	248
	<u>25</u>	Readers Subs	<u>25</u>
	79		<u>273</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.
 (All values to the nearest £)

Page 2-17

14.

Code 22

ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c
MISSION COSTS & PARISH TRAINING

	<u>2022</u>	Designated	Restricted	Totals	<u>2021</u>
Advent Course Excess Costs	-	-	-	-	80
Baptism Books	59	-	-	59	-
Baptism Candles	84	-	-	84	-
Christmas Services Posters	312	-	-	312	173
Easter Services Posters.	24	-	-	24	15
Fathers Day Beers	28	-	-	28	<u>22</u>
Junior Church Books-(Per Children's fund)	-	-	nil	NIL	-
Sunbeams-(Per Children's fund)	-	-	nil	NIL	-
Mission Costs & Parish Trn	507	-	-	507	290

Page (2-6) 3c Code 22

Code 23a

ANALYSIS OF ADMINISTRATION COSTS Page (2-6) 3c

	<u>2022</u>		<u>2021</u>
Books & Ledgers	15		61
Envelopes & Stamps	-		-
Household items	-		-
Ink & Pens	-		-
Remembrance Day Wreaths	-		-
Sundries Stationery	<u>-</u>	<u>15</u>	<u>61</u>
<u>Gifts:-</u>			
Flower Gift - School Head	<u>100</u>	100	-
<u>Subs:-</u>			
CCLI Licences	532		507
Church Music RSCM	110		110
LACR (Bells Subs)	10		10
Ormskirk Deanery Subs	-		-
Roots Web Subs	<u>-</u>	<u>652</u>	<u>27</u>
			654
Totals	<u>767</u>		<u>715</u>

Code 23a

SMALL PHOTOCOPIER COSTS Page (2-6) 3c

<u>2021</u>	<u>EXPENDITURE</u>	<u>2022</u>	<u>2021</u>	<u>INCOME</u>	<u>2022</u>
-	Paper	16	9	Cash Sales	12
-	Toner	136			
<u>9</u>	Excess Income 2021	<u>nil</u>	<u>-</u>	(Page 5) (Code 12) Deficit 2022	<u>140</u>
<u>9</u>	Total (Page 6 Code 23a)	<u>152</u>	<u>9</u>	Total	<u>152</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.
ANALYSIS OF CHURCH ACTIVITIES Page (2-5) 2b & Page (2-6) 3a

15.

ST. MICHAELS
CHRISTMAS LANTERN CAROLS
AND CHRISTMAS MARKET 2022

<u>Income</u>	<u>£</u>	<u>Expenditure</u>	<u>£</u>
Bottle Tombola	87.00	Hot Chocolate	8.65
Craft Stall	107.10	Insulated Cups (150)	31.62
Jam/Chutney Stall	40.00	Tea/Coffee/Milk	27.73
Mulled Wine	24.00	Page (2-6) 3a Code (17)	£68.00
Raffle	83.55		
Refreshments	41.50		
Santa's Birthday Guess	7.00	Profit to PCC	£394.15
Santa's Toy Sack	16.50		
Vegetable Stall	55.50		
T5TAL Page (2-5) 2b Code (9)	£ 462.15	TOTAL	£462.15

WEDNESDAY FELLOWSHIP ACCOUNTS 2022 (RESTRICTED)

<u>Income</u>	<u>£</u>	<u>Expenditure</u>	<u>£</u>
Membership Subs.	145.00	Hall Light & Heating	125.00
Meeting Subs.	229.00	Speakers	163.19
Charity bring & Buy	145.00	Charity Donations	295.00
Queen's Jubilee Tea	204.00	Queen's Jubilee Tea	210.00
Christmas Meeting Income	40.50	Christmas Meeting Expense	39.44
		Tea & Coffee	3.25
		Flowers & Card	9.63
TOTAL Page (2-5) 2e Code (12)	763.50	TOTAL Page (2-6) 3c Code (25)	845.51
Excess Expenditure for 2022	82.01		
Total	845.51	Total	845.51
Surplus b/fwd from 31/12/21	422.28		
Less Excess Expenditure 2022 (-)	82.01	<u>Funded by:-</u>	
Cash at Bank 31/12/22	£340.27	Surplus carried forward to 2022	£340.27
Page (2-8) (6)			

Accounts Prepared by Mrs Janet Entwistle. Examined by Mr B. De Vonald. PCC Treasurer 15/1/23

SOCIAL GROUP ACCOUNTS

<u>INCOME</u>	<u>£</u>	<u>EXPENDITURE</u>	<u>£</u>
<u>No Activities Undertaken</u>	NIL	<u>No Activities Undertaken</u>	NIL
		Balance b/f 31/12/2021	£1005.43
		Less 2022 Excess Expend(-)	NIL
		Barclays Bank Balance	£1005.43
		31/12/22	

Prepared by Mr Neil Jones - Social Committee Treasurer.
 Examined by:- Brian DeVonald - PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(All values to the nearest £) for the year ended 31st December 2022.

16.

CHURCH MAJOR CAPITAL EXPENDITURE Page (2-63z-) 3d

Code 27	General Funds	Designated Ch. Maintenance	Restricted Funds	<u>2022</u> COST	<u>2021</u>
Church Path – Gravel Temp Repair	-	-	1,264	1,264	-
Church Path - Yorkstone Repair	-	-	16,440	16,440	2636
Sub Total To Page (2-6)3d	NIL	Nil	17,704	17,704	2636
(Friends St. Michael)					
Church Alarm Service			60	60	77
Church Boiler Repairs	-	-	235	235	341
Church Roof Gutters Cleaning	-	-	220	220	-
Church Toilet Sewer Repair	-	-	102	102	260
Lychgate Slope- Yorkstone Paved	-	-	1,464	1,464	870
Wall Memorials Plaques Survey	-	-	1,512	1,512	75
Sub Total To Friends A/C page (2-11)	-	-	3,593	3,593	1,623
<u>FULL TOTAL</u>	<u>NIL</u>	<u>NIL</u>	<u>21,297</u>	<u>21,297</u>	<u>4,259</u>

HALL MAJOR CAPITAL EXPENDITURE Page (2-6) 3d

Code 28	General Funds	Designated Ch. Maintenance	Restricted Funds	<u>2022</u> COST	<u>2021</u>
Hall – Remove Dead Trees	800	-	-	800	410
Hall – Exterior Wood Painting	1,140	-	-	1140	834
Sub Total To Page (2-6)3d	1,940	Nil	NIL	1,940	1,244

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.
ANALYSIS OF CHURCH ACTIVITIES
Page (2-5) 2e and Page (2-6) 3c

17

FOUNDATION SCHOOL GOVERNORS

DAY SCHOOL TRUST ACCOUNT

		(Restricted)	
		2022	2021
		£	£
<u>Incoming Resources:-</u>			
Income from Activities:-			
Code 2e-12	Aughton Pavilion Playgroup	1400	1400
Code 2c-10	Bank Interest	-	-
		<u>1400</u>	<u>1400</u>
<u>Resources Used:-</u>			
<u>Operating Costs:-</u>			
Land Rent (3 Years)		772	257
Insurance		432	416
<u>Pre-School Repairs:-</u>			
Repairs to Ramp		300	
-			
<u>School Expenses:-</u>			
NIL		<u>-</u>	<u>-</u>
Code 3b-22	<u>Total Expenditure</u>	1504	673
Net Income/(Outgoings)		-(104)	727
Balance from previous year		<u>7509</u>	<u>6782</u>
Balance as at 31 st December 2021		<u>7405</u>	<u>7509</u>
<u>Funded By:-</u>			
Page 2-8	Lloyds/TSB Cheque account	<u>7405</u>	<u>7509</u>
Note 6			

Accounts prepared by:-

Mrs Janet Smith

Accounts examined and found correct by:-

E.B.DeVonald

PCC Treasurer

16th January 2023

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31st December 2022.**18. Bank Reconciliation as at 31st December 2022.**

BANK A/C's AS AT 1/1/2022	Net C/A& D/A	£ 15,874.12
	Per Year End A/c's	
LEDGER INCOME to Date	31-Dec-22	<u>£168,713.36</u>
		£184,587.48
LESS		
LEDGER EXPENDITURE to	31-Dec-22	<u>£(160,098.64)</u>
BANK BALANCE AS AT :-	31-Dec-22	£ 24,488.84 CREDIT

PER BANK STATEMENTS:-

	C/A	£ 25,947.91	
AS AT 31-Dec-22	D/A	£ -	£ 25,947.91

PLUS CREDITS NOT POSTED;- 31/12/2022

Pay- In re 31 Dec	£293.42	
Pay- In re 31 Dec	<u>£100.00</u>	<u>£ 393.42</u>
		£ 26,341.33

LESS CHEQUES NOT PRESENTED:

Chq No. '002077	£368.60	Children's Society	
Chq No. '002079	£944.00	Diocese 4 th Qtr Fees	
Chq No. '002080	£ 30.00	RNLI re Darwin	
Online	£186.00	Three Christmas Trees	
Online Subs	£ 87.20	Rector's Dec Expenses	
D/D	£236.69	Hall Electric Bill Dec	<u>£ (1,852.49)</u>

LEDGER BALANCE AT 31st December 2022 **£ 24,488.84 CREDIT**

Page (2-8) Code 6



Mr E B DeVonald
PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2 - 22
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2022.
Financial Review – 2022

The Corvid-19 Pandemic of 2020/21 coming to an end, meant the Church could start operating normally again. The total Income of £137K against Expenditure of £134K produced an **Operating Profit of £3,424**, which has not been seen for many years

Unfortunately, **the Investment Bond decreased in value by £10,302** which changed the **Operating Profit to a Capital Loss off £6,580**. As the Accounting System has now been changed from Accruals to Receipts & Payments, the benefit of accruing £5,199 for 9 months Gift Aid Claim and £1,245 for Small Donations Gift Aid Scheme meant the benefit of **£6,444** has been postponed to being received and accounted for in 2023. Under the old system the accounts would have broken even after an Operating Profit of 9,868 in the book-keeping.

Again, these figures are assisted by four more **Legacies totalling £10.4K** which enabled the Bank Account to stay in credit whilst paying the monthly bills **including a reduced Parish Share of £6,293pm (£75,522 for the year)**.

The Christmas Lantern & Carol Fair was able to function again this year plus a Harvest Hot Pot Quiz. The **Friends of St Michael** were able to provide a Bridge Afternoon and a Jazz Band event in Church. These monies plus accumulated funds were **used to pay £3,600 to cover some Church Building costs and £4,900 to cover upkeep of the Graveyard**. The automated Subscriptions to the Friends allowed this to happen and we are thankful to the all the people involved and the work put in by the Committee.

The **Church Hall has been maintained and kept to a high standard by the Church Buildings Manager**. His dedication and hard work has made the Hall a pleasant place in which to hold functions as is shown by **the Hall Rent** income doubling to **£10,597 for the year**. He has made many improvements to the Hall grounds and gardens by installing and upkeeping many shrubs and ornamental fixings. His idea to outline the Stone Cross inset on the front wall of the Hall with lights, has become a permanent and welcomed feature. The PCC latterly purchased twelve stacking chairs with arms on to assist people with getting out of the seats. A profit of £583 was made for the year.

The Financial Outlook for 2023 is greatly improved now that the Church is working normally. As always, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These manual schemes will have to be transferred to the Parish Giving Scheme in the near future to allow OUR DAILY BOOK KEEPING SYSTEMS TO WORK MORE EFFICIENTLY. For example, there are now 14 different slots in which DONATIONS are to be allocated to enable the Small Donations Gift Aid Scheme and Gift Aided Donations to operate correctly. We are to join the On-Line Banking System newly operated by the Diocese to allow our recently formed Finance Team to function. This will spread out the work presently carried out by the PCC Treasurer

Fund raising activities will continue again in 2023 by the Friends of St Michael and the usual Fairs etc. These plus Legacies should allow the payment in full of our Parish Share for the year. Our Bond Reserves have decreased to £57K, but we expect the Bond to increase in value quite rapidly in 2023. These monies are available to the PCC which should still ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2023

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £68K of which £12K is an Endowment, leaving **£57K as PCC Reserves**.

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£93.5K**, i.e. (The Aberdeen Multi-Manager Ethical Bond of £57K + Unrestricted net Current Assets £15.5K + Designated Deposit Balance of £21K). Therefore, the available “Free Funds” after allowing for Reserves as above is £36.5K as at 31 December 2022. (The Parish Share alone costs £6,240 per month which will be paid out the next day, **leaving £30K available for 2023**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. Our newly formed Finance Team will attend instruction courses at St James’s House to enable the Parish Finances to be run more efficiently and to spread the work out between several persons.

We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – PCC Treasurer.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
RISK MANAGEMENT 2022.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers, Organists, Sides Persons at Weddings.

Fees for Organists, Sides Persons, and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors, Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

Our Reserves of £57K is available for any emergencies and maintenance required under the Quinquennial Inspection work identified in 2023; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £68K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

Operational Risk Rating:-

High impact x Low likelihood = Medium Risk

Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

The Annual Report for the year 2022 was approved by the PCC on 21st March 2023 and signed on its behalf by:-

Rev. Andrew Housley.



RECTOR

Mrs Margaret Ellams



CHURCH WARDEN

INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton

For the year ended 31st. December 2022 ,

as set out on pages (2-1) to (2-23) of the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

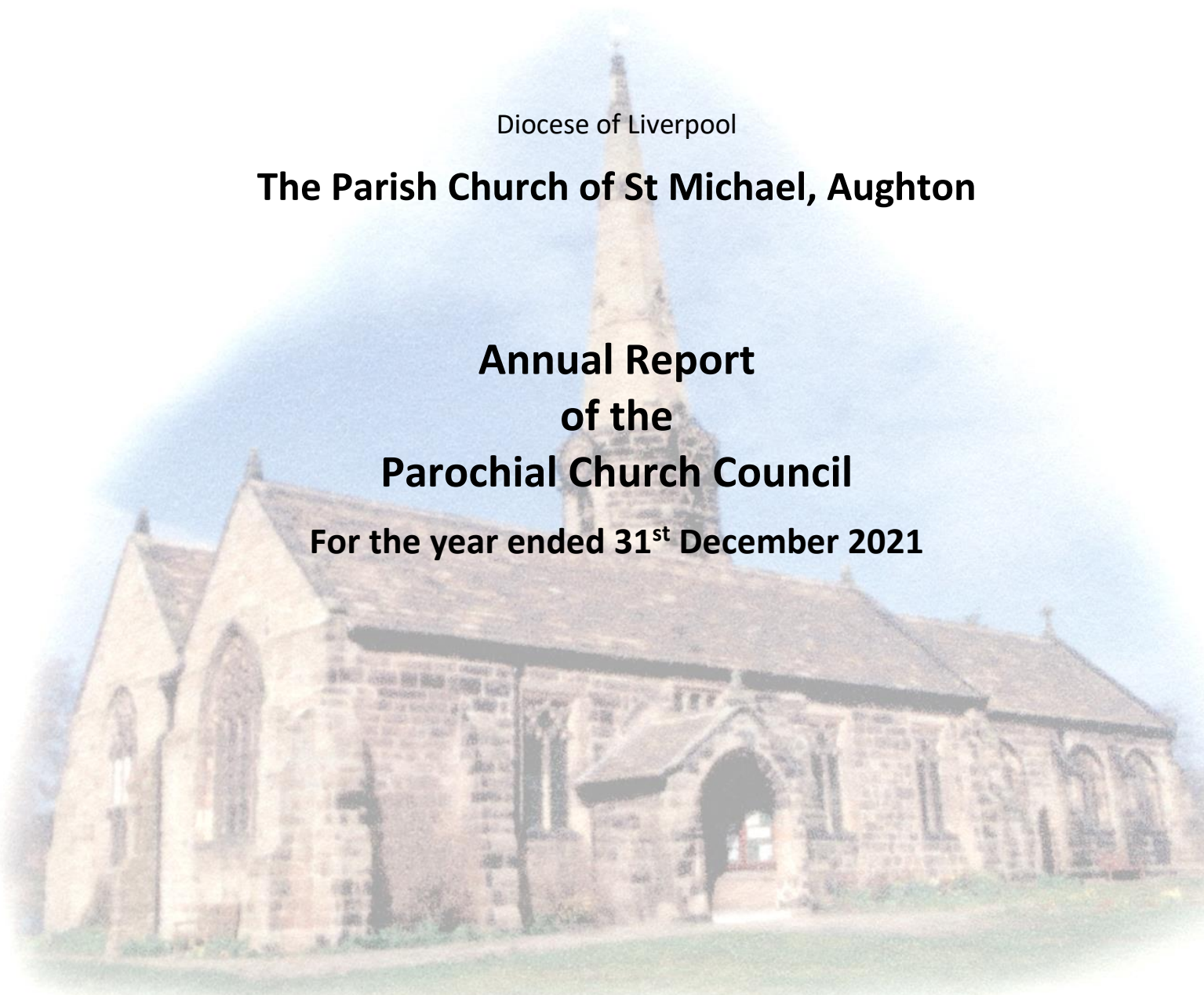
I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

•


Mr. I. Mooney,
14 Kingsbury Court,
Skelmersdale, Lancs.

31st March 2023

Accounts



Diocese of Liverpool

The Parish Church of St Michael, Aughton

Annual Report of the Parochial Church Council For the year ended 31st December 2021

St Michael's Church, Aughton.

The Parochial Church Council of the Ecclesiastical Parish of

St Michael, Aughton, Liverpool

Registered Charity No 1128623



WELCOME

Dear friends,

Throughout 2021, St Michael's church continued to recover from the pandemic and lockdowns. We remained creative by providing online worship, outdoor worship services, and varied seasonal services within the parish and benefice. We also joined with local churches in the cluster to provide a 'Wellbeing Course' during Lent as well as a day of prayer at Pentecost, giving us the opportunity to visit all the church buildings in the cluster. The Commemoration of the Departed Service, Remembrance Service and Christmas Services attracted a good number of attendees. A highlight was the outdoor torchlight Carol Service, which attracted a good number from the community.

Looking ahead, we'll continue to provide diverse pattern of worship services including online worship and special outdoor services. The baby and toddler group 'Sunbeams' continues to be popular, and we are looking towards setting up a new congregation for young families in the church called 'Sunbeams on Sunday'. There are plans for a Harvest Supper and Quiz in October and we are also developing the outdoor carol service including a lantern procession along Church Lane followed by mulled wine and mince pies in the church hall.

I would like to thank all who have supported St Michael's through out 2021. Like other churches, we faced many challenges in the past year, but together we can look towards 2022 as a year filled with new opportunities to reach out and rebuild for the sake of future generations.

God bless.

Andrew

ADMINISTRATIVE INFORMATION

St Michael's Church, Church Lane, Aughton, Ormskirk L39 6SB.
Official correspondence to The PCC Secretary, Parish Office, at the above address.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During 2021 the following served as members of the PCC:

Incumbent: Revd Andrew Housley (*Chairman, ex-officio*)

Reader: Mr Bill Glennon (*ex-officio*)

Wardens: Anthony Bearon (*ex-officio*)
 Margaret Ellams (*ex-officio*)

Treasurer: Mr Brian DeVonald (*co-opted*)

Secretary: Mr James Parsons (*co-opted*)

Deanery Synod representatives:
 Mr Bill Gilpin (*ex-officio*)

Elected representatives:
 Adrian Ball, Winifred Pemberton, Janice Sheel and David Snape – elected 2019 to 2022

Ann Barnes, Lorna O'Brien, May Brooke and Jeff Smith – elected 2020 to 2023
Andrea Connelly, Denis O'Brien, Pam O'Brien and Graham Williams – elected 2021 to 2024

Observers:

Mr Peter Fogden	(H&S Officer)
Mr Anthony Bearon	(Child Protection Officer)

Bankers: Santander Bank, Bridle Road, Bootle L30 4GB.

Independent Examiner: Mr I. Mooney, 14 Kingsbury Court, Skelmersdale.

Architects: Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX.

Day to day management and control of the Church is exercised by the Rector and Wardens: The Rev Andrew Housley and Mr Anthony Bearon, contactable via the Parish Office on 01695 424457.

STRUCTURE, MANAGEMENT AND GOVERNANCE

St Michael's PCC operates under the Parochial Church Council Powers Measure 1956. The PCC is registered with the Charity Commission – no. 1128623.

OTHER RELATED TRUSTS

Aughton United Charities, registered charity number 247409, the Rector is a Trustee.

Vanbrugh and Tempest Almshouse Charity Trust, registered charity number 227244, four members of the PCC and one other church member are trustees.

St Michael's VC CE Primary School, the incumbent, one PCC member and one other church member are Foundation Governors.

APPOINTMENT TO THE PCC

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

COMMITTEES

The PCC operates through three sub-committees, which meet as required between full meetings of PCC:

Standing Committee – required by law, it transacts the business of the PCC between its meetings, subject to any direction given by the full Council. Membership of the Standing Committee is the Rector, the Churchwardens, the Treasurer, the Secretary and two elected PCC members - in 2021 these were: Mr Denis O'Brien and Mr Jeff Smith.

Social Committee – organises a range of social events. Membership in 2021 was Mr Brian DeVonald (Chair), Mrs Betty Craig, Mrs Barbara McCartney, Mrs Debbie Fisher, Mrs Joyce Taylor and Mr Neil Jones.

Fabrics Committee – has delegated power to address fabric issues in the Church and Church Hall. Membership in 2021 was Mr Peter Fogden (Chair), Mrs Margaret Ellams, Mr Anthony Bearon, Mr Brian DeVonald, Mr Denis O'Brien, Mr Peter Garrett and Mr David Snape.

PCC members receive regular instruction and advice on their roles as Trustees, on health and safety issues, risk assessment and management, and on child and vulnerable adult protection procedures, from the relevant PCC officers.

THE ELECTORAL ROLL presented to the Annual Meeting in 2021 recorded the names of 140 people, of whom 39 were non-resident in the parish.

OBJECTIVES - St Michael's PCC has the responsibility of co-operating with the Rector in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in this parish (PCC (Powers) Measure 1956). It is responsible for the maintenance of the Church and Church Hall in Church Lane, Aughton. St Michael's is a broad and welcoming church that seeks to provide a spiritual home for all who seek God in Jesus Christ.

We proclaim the Gospel of Christ according to the doctrines and practices of the Church of England, as part of the worldwide Anglican Communion of churches. We worship the one true God, enjoy and share the fellowship of all our members and friends, and aim to live out the commandment to "love our neighbour as ourselves" through practical care and concern for those in our community.

REPORTS FROM CHURCH GROUPS AND ACTIVITIES

1. Wednesday Fellowship

Fellowship resumed meetings in September 2021 at the new time of 1.30pm. Five meetings were arranged members shared the books they had been reading and crafts which had kept them occupied during the last 18 months. We welcomed volunteers from the Trussel Trust and members donated to the food bank. Our year ended with a Christmas Party and Carol singing. It was good to hear those members had kept in touch and supported each other during the long months of lockdown.

Janet Glennon

2. Sunbeams

Sunbeams Baby and Toddler group began in October 2021. We meet in the church hall on a Wednesday morning, and I am pleased to say that the group is becoming very popular with parents, carers and grandparents. There are a mixture of ages ranging from a one-month-old baby to a four-year-old but the resources we have cater for all ages. The format of the session is free play combined with a craft activity, ending with circle time when we sing action songs and nursery rhymes. At Advent we had our own wreath and told the Christmas story in a very simple form. It was encouraging to see some of our families at the Crib Service on Christmas Eve.

We had a sponsored pram push to support the Lent Ukrainian appeal and raised over £200. We ended the pram push with coffee in church and it was good that so many young families saw the inside of St Michael's Church. We have begun making links with Baptism families and it is hoped that this will flourish as life 'gets back to normal'.

Margaret Ellams

3. Church Fabric Report

The rainwater hopper at the west end of the church was cleaned out. A new slate was fitted to replace one that became dislodged and fell from the lytch gate roof. A netting system was installed to prevent birds gaining access to the bell tower via any of the four 'windows'. A secondary function of the netting is to prevent any of the 'window' louvers falling should one become loose.

4. Graveyard Report

The grass in the graveyard is cut at intervals by a local contractor. Members of the congregation and the parish continue to maintain the flower beds and the Garden of Rest. The paths are kept clear of weeds by application of weed killer and surface contamination is controlled by spraying with a biodegradable fluid. Leaves are removed with other waste material generated in the Church and churchyard and collected weekly by a licensed waste contractor.

5. Inspections and Servicing

The church bells were inspected and passed fit for ringing. The church clock was serviced, and some parts cleared of twigs etc following some jackdaw nesting activities. A considerable quantity of twigs had been brought into the bell chamber and stored for future nest building. Members of the Fabric committee removed the material prior to the installation of the netting (see Fabric report above).

The central heating boiler was serviced and tested for gas safety. The fire extinguishers were tested and serviced as required and portable appliances tested. The intruder alarm system was serviced. The gutters and accessible roof areas were cleaned as required. Ladders were inspected at three monthly intervals. The annual asbestos inspection was completed.

The past year has again been very challenging, and activities have been greatly curtailed. The PCC appreciate the work that members of the church do to keep the church clean and tidy. Thanks are also due to members of the congregation and the parish who have kept the graveyard and garden areas as an attractive landmark in Aughton.

6. Church Hall Fabric Report

Cracks in the pointing of the coping stones and brickwork at the south end of the main meeting room had been the source of water ingress. The loose mortar was ground out and repointed. Painting of the exterior woodwork was postponed and is scheduled for this year.

7. Inspections and Servicing

The Buildings Manager cleared the areas adjoining the car park and replanted where appropriate. Hanging baskets were also provided and enhanced the Hall frontage. Thanks to Colin for his efforts. The gutters were cleaned, and shrubs and hedges trimmed. A brown bin licence was obtained from WLBC to enable leaves, hedge trimmings and other green waste to be disposed of. The central heating boilers were serviced and tested for gas safety. Portable appliances were tested. The fire alarm system was serviced. Fire alarm call points and emergency lighting were tested at specified intervals. Ladders were inspected at three monthly intervals.

On behalf of the PCC, we would like to thank everyone who assists in running the Hall.

Peter Fogden
PP Fabric committee

(All values to the nearest £)

For the year ended 31st December 2021.

INCOMING RESOURCES

Cost of generating Voluntary Income/Funds	3a	91	-	1		92	5
Mission/Charitable Giving	3b	-	-	1369		1369	1428
Church Activities	3c	98297	-	4285		102582	119772
Major Capital Expenditure	3d	410	-	5093		5503	2386
Other Outgoings	3e	Nil	-	-	-	Nil	Nil
TOTAL RESOURCES EXPENDED		98798	0	10748	0	109546	123591

NET INCOMING/OUTGOING	(7621)	11084	1017	0	4480	(3519)
RESOURCES BEFORE OTHER						
RECOGNISED GAINS & LOSS						

in A/c's for 2020	(914)	-	-	-	(914)	313
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Realised	-	-	-	-	-	-
Unrealised Investment Bond Gain 11935	-	-	-	-	11935	8902

NET RESOURCES FOR YEAR	3400	11084	1017	NIL	15501	5697
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(Funds transferred between sectors)

NET MOVEMENT IN FUNDS	5726	8310	1465	NIL	15501	5697
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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
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BALANCES B/FWD 1/1/2020	70575	3068	310464	12000	406107	400410
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BALANCES C/FWD AS AT	76301	21378	311929	12000	421608	406107
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31st DECEMBER 2021

FINANCIAL REVIEW – 2021

The Covid-19 Pandemic again affected the efficient running of the Church Finances. The total Income reduced by £6K and as planned the total Expenditure reduced by £14K. This gave an Operating Profit of £3.5K our first in years **The Investment Bond again increased in value by £11,935** and so increased the **Operating Profit to £15,501**. Again, this profit is assisted by three more **Legacies of 11K in total** which enabled the Bank Account to stay in credit whilst paying the monthly bills **including Parish Share of £6,240pm (£75,534 for the year)**. **The Kath Thomas Legacy** paid for new **Streaming Camera equipment** to allow Online transmission of Church Services including Weddings and Funerals if required.

Unfortunately, the Pandemic prevented the funds normally raised by the Summer and Christmas Lantern Fairs. The Social Committee and **Friends of St Michael** were unable to function this year, but the Friends accumulated funds were able to pay **£5,075 to cover upkeep** of the graveyard and fabric repairs to the Church. The automated Subscriptions to the Friends allowed this to happen and we are thankful to the all the people involved.

The **Church Hall has been maintained to a high standard by the Church Buildings Manager**. His dedication and hard work made the Hall “Virus Safe” in accordance with government guidelines. He has made many improvements to the Hall grounds and gardens by installing many shrubs and ornamental fixings. His idea to outline the Stone Cross inset on the front wall of the Hall with lights, has been well received by many parishioners. The Hall Rentals increased by £2.5K to £5377. This reduced the annual Loss by £600 to £2,099 for the year.

The Financial Outlook for 2022 is greatly improved with the Covid restrictions being lifted. As always, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These total £4.5K per month, against a regular outlay of £2.5K per month, then we shall **again be £4K per month short** in paying our monthly Parish Share of £6.4K. We shall have to reinstate the Collection Plate at Services which was discontinued during Lockdown. **The Plate monies generate a 25% Small Donations refund from HMRC.**

Fund raising activities will begin again in 2022 by the Friends of St Michael and the usual Fairs etc. These plus Legacies should allow the payment in full of our Parish Share for the year. Our Bond Reserves have increased to £67K which is available to the PCC to ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2022

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore, the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £79K of which £12K is an Endowment, leaving **£67K as PCC Reserves**.

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£97K**. i.e. (The Aberdeen Multi-Manager Ethical Bond of £67K + Unrestricted net Current Assets £9K + Designated Deposit Balance of £21K). Therefore, the available “Free Funds” after allowing for Reserves as above is £30K, of which the Debtors account for £4K of the total monies still due in 2022 from HMRC re Gift Aid tax claims, giving an actual funds available figure of £26K as at 31 December 2021. (The Parish Share alone costs £6,372 per month which will be paid out the next day, **leaving £19,500 available for 2022**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – PCC Treasurer.

RISK MANAGEMENT 2021.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers, Organists, Sides Persons and Choir at Weddings.

Fees for Organists, Sides Persons, and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors, Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

Our Reserves of £67K is available for any emergencies and maintenance required under the Quinquennial Inspection work to be done in 2022; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £79K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

Operational Risk Rating:-

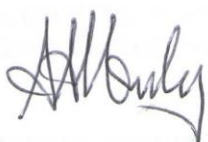
High impact x Low likelihood = Medium Risk

Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

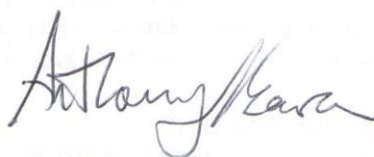
The Annual Report for the year 2021 was approved by the PCC on 8th March 2022 and signed on its behalf by:-

Rev. Andrew Housley.

Mr Anthony Bearon



Rector



Church Warden

ST. MICHAEL'S CHURCH - AUGHTON

Annual Report

and

Financial Statements

of the

Parochial Church Council

For the year ended 31st December 2021

Incumbent Rev. A. Housley
The Rectory
10 Church Lane
Aughton, Ormskirk
Lancashire L39 6SB

Bankers Santander
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Mr. I. Mooney
Examiner 14 Kingsbury Court
Skelmersdale
Lancashire

Architects Anthony Grimshaw Associates
6 Bridgeman Terrace
Wigan
Lancashire
WN1 1SX

The Parochial Church Council of the Ecclesiastical Parish of
St Michael, Aughton, Liverpool
Registered Charity No 1128623

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES.

(All values to the nearest £) **For the year ended 31st December 2021.**

	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2021	2020
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	78139	11074	7931		97144	105567
Fund Raising Activities	2b	29	-	-		29	355
Income from Investments	2c	21	10	15		46	168
Statutory Fees	2d	7474	-	-		7474	4878
Church Activities Income	2e	5514	-	1939		7453	7290
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>1880</u>	<u>-</u>	<u>1880</u>	<u>1814</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>91177</u>	<u>11084</u>	<u>11765</u>	<u>0</u>	<u>114026</u>	<u>120072</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	91	-	1		92	5
Mission/Charitable Giving	3b	-	-	1369		1369	1428
Church Activities	3c	98297	-	4285		102582	119772
Major Capital Expenditure	3d	410	-	5093		5503	2386
<u>Other Outgoings</u>	3e	<u>Nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>98798</u>	<u>0</u>	<u>10748</u>	<u>0</u>	<u>109546</u>	<u>123591</u>
NET INCOMING/OUTGOING	(7621)		11084	1017	0	4480	(3519)
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Small Donations Claim overstated in A/c's for 2020		(914)	-	-	-	(914)	313
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond Gain		11935	-	-	-	11935	8902
<u>NET RESOURCES FOR YEAR</u>		<u>3400</u>	<u>11084</u>	<u>1017</u>	<u>NIL</u>	<u>15501</u>	<u>5697</u>
TRANSFER BETWEEN FUNDS (Funds transferred between sectors) See Page 2-13 (Net assets)	2326		(2774)	448	-	NIL	NIL
<u>NET MOVEMENT IN FUNDS</u>		<u>5726</u>	<u>8310</u>	<u>1465</u>	<u>NIL</u>	<u>15501</u>	<u>5697</u>
BALANCES B/FWD 1/1/2020		70575	13068	310464	12000	406107	400410
BALANCES C/FWD AS AT 31st DECEMBER 2021		<u>76301</u>	<u>21378</u>	<u>311929</u>	<u>12000</u>	<u>421608</u>	<u>406107</u>

The Notes on Pages 2 - 4 to Page 2 - 25 form part of these Accounts.

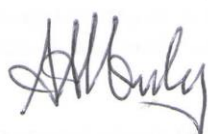
PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

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BALANCE SHEET AS AT 31ST DECEMBER 2021.

(All values to the nearest £)

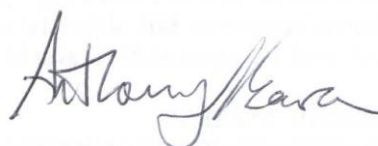
	Note	2021	2020
<u>FIXED ASSETS.</u>			
Tangible	5a	273799	273799
Investment	5b	<u>79210</u>	<u>67275</u>
		353009	341074
<u>CURRENT ASSETS.</u>			
Debtors	6a	4619	3900
Bank Accounts	6	<u>64667</u>	<u>62077</u>
		69286	65977
<u>LIABILITIES</u>			
Creditors - amounts falling Due within one year.	7	(687)	(944)
		_____	_____
<u>NET CURRENT ASSETS/LIABILITIES</u>		<u>68599</u>	<u>65033</u>
 <u>TOTAL NET ASSETS</u>		 <u>421608</u>	 <u>406107</u>
<u>PARISH FUNDS</u>			
Unrestricted	9	76301	70575
Designated	9	21378	13068
Restricted	9	311929	310464
Endowment	9	<u>12000</u>	<u>12000</u>
		<u>421608</u>	<u>406107</u>

Approved by the Parochial Church Council on 8th March 2022
and signed on its behalf by:-



Rector

Rev Andrew Housley



Church Warden

Mr Anthony Bearon

The Notes on Pages 2 - 4 to Page 2 - 25 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton

For the year ended 31st. December 2021 ,

as set out on pages (2-1) to (2-25) of the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

•



Mr. I. Mooney,
14 Kingsbury Court,
Skelmersdale, Lancs.

March 2022.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2021.

Accounting Policies.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds.

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used as either restricted or unrestricted funds depending upon the purpose for which the endowment was established. The Endowment Funds are now part of the Aberdeen Standard Multi-Manager Ethical Investment Fund.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual restricted funds on an average balance basis.

Designated Funds are Unrestricted Funds which the PCC has decided to distinguish apart from other monies so that they may be used for special ongoing purposes from time to time. These funds can be reallocated for any other purpose at any time as the PCC sees fit. Where there is no separate investment, interest is apportioned to individual designated funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Accrual is made for the Tax Refund due on that part of Gift Aid monies which is not received via the Parish Giving Scheme, from 6th April to 31st December annually. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, as is Interest. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended.

Grants and donations are accounted for when paid over, or when awarded, if that reward creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed Assets.

Consecrated and benefice property is not included in the accounts with s.96 (2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred. Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Current Assets

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

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

Investments

Investments are valued at market value at 31st. December

NOTES TO THE FINANCIAL STATEMENTS (Cont.) for the year ended 31st December 2021.

2. INCOMING RESOURCES		General	Designated	Restricted	Endowment	Total Funds	
Code/Note	All values to the nearest £	Funds	Funds	Funds	Funds	2021	2020
2a	<u>Voluntary Income</u>						
1	<u>Planned Giving</u> : Gift Aid s/o	11495	(18)			11495	11235
1	<u>Planned Giving</u> : Gift/A Env.	2114	(08)			2114	3093
1	<u>Planned Giving</u> :- PGS G/A	34042	(42)			34042	32972
1	FRIENDS Gift Aid Subs	-	(62)	-	3685	3685	2775
2	FRIENDS Non-Gift Aid Subs	-	(19)	-	730	730	460
2	<u>Planned Giving</u> :- PGS NonG/A	2390	(05)			2390	2612
2	Other Env. Non Gift Aid	960	(01)			960	490
3	Gift Aid – One Off Env.	60	(04)			60	61
3	Collections (Open Plate)	2813				2813	3020
4	<u>Annual Gift Day</u> Gift Aid	2650				2650	2330
4	Annual Gift Day- Non G/A	752				752	150
4	Donation Gift Aided	2170		-	-	2170	2125
4	Donations Ch.& Child Spons.	4368			1111	5479	4678
4	Donations Hall-Major Repairs	410			834	1244	1475
6	Tax Recoverable	4622		-	921	5543	5405
6	Tax Recoverable via PGS	8511				8511	8243
6a	Tax re Small Donation Scheme	782				782	1261
7	Legacies (Church)	-	11074	-		11074	23478
8	Grants-Graveyard-Aughton PCC		-	500		500	500
8	Grants-Graveyard-Aughton Charities		-	150		150	150
		<u>78139</u>	<u>11074</u>	<u>7931</u>		<u>97144</u>	<u>105567</u>
2b	<u>Fund Raising Activities</u>						
9	Christmas Lantern Carols	29	-	-		29	355
9	Almshouses Garden Party	-				-	-
		<u>29</u>	<u>NIL</u>	<u>NIL</u>		<u>29</u>	<u>355</u>
2c	<u>Income from Investments</u>						
10	Bank Interest - Church	21	10	15		46	168
10	- School Gov.	-	-	-		-	-
		<u>21</u>	<u>10</u>	<u>15</u>		<u>46</u>	<u>168</u>
2d	<u>Statutory Fees</u>						
11	P C C Church Fees	7474				7474	4878
2e	<u>Income from Church Activities</u>						
12	Book Stall	-				-	-
12	Card Stall	-				-	-
12	Church Hall - Hire	5377				5377	2972
12	Church Hall - Donations	120				120	264
12	Church Magazine	-				-	5
12	Jam Stall	-				-	134
12	Small Photocopier Receipts	9				9	18
12	Trading Account	8				8	27
12	FRIENDS of St Michael	-	-	450		450	1246
12	St Michaels Social Group			nil		nil	954
12	Wednesday Fellowship	-		89		89	270
12	School Governors	-		1400		1400	1400
		<u>5514</u>	<u>-</u>	<u>1939</u>		<u>7453</u>	<u>7290</u>
2f	<u>Other Incoming Resources</u>						
13	Share Rectory by Holy Trinity	nil	-	1880	-	1880	1814
TOTAL INCOMING RESOURCES		91177	11084	11765	0	114026	120072

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2021.**3. RESOURCES EXPENDED**

Code/Note	All values to the nearest £	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Funds 2020
3a	<u>Costs of Generating Voluntary Income & Funds</u>						
17	Children's Fund	-		-		nil	nil
17	Christmas Lantern Carols	-		-		nil	nil
17	Christmas Party	-		-		nil	nil
17	Int. paid to Child Sponsorship			1		1	5
17	Regular Giving Envelopes	91		-		91	-
17	Trading Account	-		-		-	-
	<u>Total 3a</u>	<u>91</u>	<u>NIL</u>	<u>1</u>		<u>92</u>	<u>5</u>
3b	<u>Mission & Charitable Giving:</u>						
18	Overseas Missionary Societies	-		-		-	-
18	Overseas Relief / Dev Agencies	-		1369		1369	1328
18	Home Mission & Other Churches	NIL		-		-	100
18	Secular Charities	-		-		-	-
	<u>Total 3b</u>	<u>NIL</u>		<u>1369</u>		<u>1369</u>	<u>1428</u>
3c	<u>Church Activities</u>						
19	Parish Share	75534				75534	78358
20	Salaries/ (Church)	1472				1472	5321
21	Rectors Expenses	827				827	537
21	Rectory Costs	3814				3814	3915
21	Visiting Clergy	79				79	16
22	Parish Training & Mission Ops	210		80		290	73
23a	Church Running Expenses	456				456	694
23a	Administration & Governance	715				715	8526
23a	Small Photocopier Costs	-				-	-
23a	Upkeep of Churchyard	650		3452		4102	4081
23a	Upkeep of Services	447				447	478
23b	Church Maintenance & Fabric	952				952	1210
23c	Church Insurances	3983				3983	3904
24	Church Utility Bills	1971				1971	3044
25	Card Stall	-				-	79
25	Church Hall - Operating Costs	4808				4808	4467
25	Church Hall – Maint. Repairs	2379				2379	1365
25	Magazine Costs	-				nil	627
25	FRIENDS of St M –Event Expenses			nil		-	-
25	St Michael's Social Group	-		nil		nil	2273
25	St Michael's Youth Club	-	-	-		-	-
25	Wednesday Fellowship	-	-	80		80	330
25	School Governors	-	-	673		673	474
	<u>Total 3c</u>	<u>98297</u>	<u>-</u>	<u>4285</u>		<u>102582</u>	<u>119772</u>
3d	<u>Major Capital Expenditure</u>						
27	Church Page (2 – 19)	-	-	4259	-	4259	811
28	Hall Major Repairs Page(2-14)	410	-	834	-	1244	1575
	<u>Total 3d</u>	<u>410</u>	<u>-</u>	<u>5093</u>	<u>-</u>	<u>5503</u>	<u>2386</u>
TOTAL RESOURCES EXPENDED		<u>98798</u>	<u>-</u>	<u>10748</u>	<u>NIL</u>	<u>109546</u>	<u>123591</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2021

4a STAFF COSTS	2021	2020
Sexton Duties	nil	3779
N.I.S (Set Off £138)	nil	nil
Parish Admin Work	nil	3669
N.I.S. (Set Off £133)	nil	nil
Pension costs	nil	133
Wedding Fees (Apl to Oct)	nil	358
Funeral Fees (Apl to Oct)	nil	1689
Less HMRC Furlough	nil	4066 (-5562)
Organists	1472	1255
See Page (2 – 6) Code 20	1472	5321
Church Bldgs Manager Salary	4633	3741
See Page (2 –14)		856
Less HMRC Furlough - 1235	3398	2595 (-2002)

During the year the PCC employed a Church Buildings Manager and paid for an Organist.

The Church Buildings Manager's income is Taxable, but he does not pay National Insurance.

The Organist is Self Employed. The Church Buildings Manager does not wish to join N.E.S.T Pension Scheme.

The Church Buildings Manager's holidays were covered by the Church Wardens and Volunteers.

Unfortunately, due to the level of the Operational Losses over the past several years the PCC decided reluctantly to make the position of Sexton redundant, as the position was evidently unaffordable.

The position ended 29th October 2020.

4b PAYMENTS TO PCC MEMBERS

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS FOR USE BY THE PCC.

5a TANGIBLE ASSETS (All Unrestricted)	Freehold Land & Buildings	Church Equipment	Total	Previous Year
Church Hall	£	£	£	£
Actual/Deemed cost since 1/1/99	£273,799	-	£273,799	£273,799
£173799 (1998)				
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st Dec 2021	£273,799	-	£273,799	£273,799
Depreciation	nil	nil	nil	nil
Net Book Value	£273,799	-	£273,799	£273,799

The freehold land & buildings comprise the Church Hall.

The Church Equipment comprise a Small Photocopier, two Lap-Top Computers with one Printer, and one Hall Overhead Projector (replaced in 2021 by a Donation). The Church Streaming Camera Equipment and associated electronics were purchased by use of a Kath Thomas Legacy. The Electric Piano has been donated by a Legacy. A GoodBox Core Device was purchased in June 2019 to enable Electronic Giving using payment cards. All these items have been written off since purchase and have no value in the Accounts.

NB The Church Hall is Insured with Ecclesiastical Insurance Ltd for £834,333 from Aug 2021.

(Information only:- The Church Building, not part of PCC Assets, is insured for £11,820,000)

5b INVESTMENTS	Cost	Gross Book Value at end of Year		
Aberdeen Standard Multi-Manager		<u>Unrestricted</u>	<u>Endow Funds</u>	
Ethical Fund.	£50K	£55,275 (31/12/20) +	£12,000 =	£67,275
Increase in Value from 31/12/20 to 31/12/21 (+)		£11,935		
Total Investments	43,767.783 Units @ 180.98p	£67,210	+ £12,000 =	£79,210

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2021.**6. CURRENT ASSETS – Bank Accounts**

	<u>2021</u>	<u>2020</u>
Santander	15849	14086
L D B F Deposit a/c	39810	39790
Cash Float on Hand	<u>72</u>	<u>-</u>
	55731	53876
Social Group a/c	1005	1005
T S B School Governors	7509	6782
Wednesday Fellowship	<u>422</u>	<u>414</u>
	<u>64667</u>	<u>62077</u>

6a. ACCRUALS AND DEFERRED INCOME as at 31st December 2021.

All values to the nearest £	B'fwd.	Actual	Net	Accrual	Accounts
6a. Debtors.		<u>2021</u>		/Prepay	<u>2021</u>
Small Donations Tax Scheme (20/21)	1260	315 = error re 2020	a/c's (See Page 2-1)	-	-
Small Donations Tax Scheme (21/22)	-	-	-	782	782
Tax Refunds Gift Aid	3585	3585 Apl/Dec'20	-	-	-
	<u>-</u>	<u>1706 Jan/Apl'21</u>	<u>1706</u>	<u>3837*</u>	<u>5543^</u>
	3585	5291	1706	4619	6325

*** Analysis of Provisions for 2021:-****(Unrestricted)**

The G/Aid Tax Refund for the Calendar year 2021 is:-

Planned S/O= £11495	20/80ths of Gift Aided Giving	£13669	25%	= £	3417
Planned Env=£ 2114	Plus Gift Day Gift Aid	2650	25%	= £	663
One Off Env=£ 60					<u>4080</u>

Other Gift Aid to be Claimed is:-

Donations – Gift Aided	<u>2170</u>	25%	= £	<u>542</u>
	18489			£ 4622

(Restricted)

Friends of St.M G/A Jan/Dec	<u>3685</u>	25%	= £	<u>921</u>
Jan/Dec 2021 – Total Claim	<u>£22174</u>			£ 5543^

ACCRUALGift Aid Due 6th April 2021– 31st December 2021

Full Calendar year Gift Aid Donations = £22174

Less Jan/Apl received £1706 x 4 = £ 6824Remainder @ 25% x £15350 = **£ 3837*****(6/4/2021 to 31/12/ 2021)**

General Gift Aid on £10766 = £2692

Friends (Restricted) on £ 3125 = £ 781

Other Donations on £ 1459 = £ 364

Total £15350 = **£3837*****6a. Debtors. Pages (2-2) & (2-13)**

	<u>2021</u>	<u>2020</u>
Income Tax Claim Restricted	921 Restricted	694 Restricted
Income Tax Claim Not Restricted	2916	2891
Small Donations Scheme (2021)	782	1260
Other	<u>-</u>	<u>-</u>
	<u>3698</u> Un-Restricted	<u>4151</u> Un-Restricted
	4619	4845

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.**ACCRUALS as at 31st December 2021.**

All values to the nearest £	B'fwd.	Actual <u>2021</u>	Net	Accrual <u>/Prepay</u>	Accounts <u>2021</u>
7. <u>Liabilities.</u>					
Child Sponsorship (Restricted)	944	1369 <u>(-1) Int</u> 1368	424	687	1111
	-	-	-	-	-
	<u>-</u> 944	<u>-</u> 1368	<u>-</u> 424	<u>-</u> 687	<u>-</u> 1111

Analysis of Provisions (Accruals) for 2021:-

Child Sponsorship Fund represents the aggregate of monies paid in by some members of the congregation and payments are made by Direct Debit to the charity "Compassion UK". This charity looks after the welfare of, and supports four overseas children. The Accrual of £687 is the end of year balance of the Fund, which includes interest of £1 added by St Michaels Church, apportioned from the interest earned on the LDBF deposit account.

7. <u>Liabilities.</u>	<u>2021</u>	<u>2020</u>
<u>Pages (2-2) & (2-13)</u>		
Creditors for goods and services	-	-
Other creditors (Non Restricted)	-	-
Other creditors (Restricted)	<u>687</u>	<u>944</u>
	<u>687</u>	<u>944</u>

8. Notes re PCC Designated Funds, Restricted Funds and the Endowment Funds (Page 2-10/13)

The PCC Designated Funds

Consist of Legacies and the Mission Opportunities Fund. The Legacy's opening balance for 2021 of £9,586 has benefited by a three Legacies totalling £11K which funds have been held in the Bank a/c to provide cash flow for monthly outlay. The balances held in the LDBF deposit at year end is £10,021. The Mission Ops fund now contains only interest of £3.

All the rest of these Funds are held as part of the cash balance of the Liverpool Diocesan Board of Finance Deposit account, and these balances are shown as Designated Funds on the Balance Sheet.

The Church Flower Fund is partly held in the LDBF a/c and as a Cash Float held in the Vestry Safe.

The Restricted Funds

Consist of the Church Hall valuation; the Friends of St Michael Funds, the Wednesday Fellowship Funds, the Social Group Funds plus St Michael's School and parts of the LDBF Deposit a/c. The LDBF Deposit a/c holds all the Restricted balances of the Child Sponsorship monies; the Children's Fund; St Michaels Youth Club; the Mothers Union; and the Choir Funds. The income and expenditure of these PCC groups, which Accounts are shown below or at the end of these Annual Reports, is added as Restricted turnover to the PCC Income and Expenditure accounts.

The Friends of St Michael (a sub section of the PCC) opening balance of £25,466 has increased to £25,968 after paying £5,075 out for Church Fabric and Churchyard maintenance costs. This was enabled by the automated annual subscriptions. No Bridge Drives were held in 2021 due to the Corvid -19 Virus, which prevented the holding of various other fund- raising functions throughout the year.

The Endowment Monies

Which require the Capital to remain intact consist of the Miss Holmes Legacy – £12000.

The interest is used for General Maintenance. The Endowment Fund is now part of the Investment Bond, see Page (2-7). The Bond Value now represents our Reserves and the Endowment Fund.

Income	<u>FUND MOVEMENTS</u>		Expenditure
<u>Child Sponsorship (Restricted)</u>			
Balance brought forward	943.94	Compassion Direct Debits:- 12 mths	1369.00
Donations See Page (2-13) 9A	1111.00	<u>Less</u> Interest Earned from LDBF	<u>.49</u>
See part Donations Page (2-5) Code 4		Net Funds paid (Page 2-6 3b)	1368.51
		Balance carried forward	<u>686.43</u>
	<u>2054.94</u>	(See Liability Accruals Page 2-9)	<u>2054.94</u>
<u>Children's Fund (Restricted)</u>			
Balance b/fwd:-	1239.55	Books	-
Interest (LDBF)	<u>-64</u>	Easter Eggs & Sweets	-
Donations See Page (2-13) 9A	nil	(Page (2-6) 3a -17)	nil
		Balance (c/fwd)	<u>1240.19</u>
	<u>1240.19</u>		<u>1240.19</u>
<u>St Michael's Mothers Union (Restricted)</u>			
Balance b/fwd for Banner Repairs Fund	60.56		-
Interest (LDBF)	<u>.03</u>	Balance carried forward	<u>60.59</u>
	<u>60.59</u>		<u>60.59</u>
<u>St Michael's Youth Club (Restricted)</u>			
Balance brought forward	770.92		-
Interest (LDBF)	<u>.40</u>	Balance carried forward	<u>771.32</u>
	<u>771.32</u>		<u>771.32</u>
<u>St Michael's Choir Fund (Restricted)</u>			
Balance brought forward	232.79		
Interest (LDBF)	<u>.12</u>	Balance carried forward	<u>232.91</u>
	<u>232.91</u>		<u>232.91</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.8. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-FUND MOVEMENTS (Continued)

Income		Expenditure	
<u>FRIENDS OF ST MICHAEL (Designated)</u>			
Balance brought forward	25466	Coffee Morning + Speaker	-
Interest (LDBF)	<u>14</u> 25480	Page (2-6) 3c Code (25)	nil
Tax Claims Recv'd in 2021	<u>699</u>	Church Alarm Service	77
	26179*	Church Boiler Repairs	341
Bridge Mornings x zero	-	Church Tower- Clock Repair	260
Coffee Morning + Speaker	-	Church Tower- Louvres Repair	870
Weddings Donations	100	Lych-Gate Roof Tile Repair	<u>75</u>
Funeral Donations	<u>350</u> 450	Page (2-19)Major Capital Expend.	1623*
Page (2-5) 2e Codes (12)			
Membership Subs for yr (Non G/Aid)	730	Graveyard Bin Waste (Page2-15)	1282
Membership Subs for yr (G/Aid)	<u>3685</u>	Graveyard Grass Cutting (Page2-15)	2110
Page (2-5) 2a Codes (1&2)		New UK Flag (Page2-15)	<u>60</u>
TOTAL Income – other sources	<u>4865*</u>	Graveyard Expenditure	3452*
		TOTAL Friends Expenditure	<u>5075*</u>
		Balance carried forward	<u>25969</u>
	<u>31044*</u>		<u>31044</u>
<u>LEGACIES (PCC Designated)</u>			
Balance b/fwd:-	9587	Re-designated to PCC General Funds	417
Interest (LDBF)	<u>9</u> 9596		-
Mr Johnathan Chayter	5000		
Mr Roy Thompson	5074	Balance (c/fwd) current a/c	11074
Mrs Kath Thomas final	842	Balance (c/fwd) LDBF d/a	<u>10021</u>
Mrs K Lovelady	<u>1000</u> 11916		
Page (2-5) 2a Codes (7)	<u>21512</u>		<u>21512</u>
<u>Mission Opportunities Fund PCC(Designated)</u>			
Balance brought forward	3	Re-designated to PCC General Funds	NIL
Interest (LDBF)	<u>0</u> 3		
	<u>3</u>	Balance c/fwd	<u>3</u>
			<u>3</u>
<u>CHURCH FLOWER Fund PCC(Designated)</u>			
Cash Float brought forward	47	Purchase of Altar Flowers	125
Interest (LDBF)	<u>0</u> 47		
Donations by Cash direct	110	Cash Float c/fwd	72
Donations via Bank	<u>210</u> 320	Fund Balance c/fwd	<u>170</u>
	<u>367</u>		<u>367</u>
Page (2-13) 9A Code (4)	-	Page (2-17) 12 Code (23a) and Page (2-8) 6	

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

8. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

FUND MOVEMENTS (Continued) Page (2-6) 3b Code (18)					(NOTE)
(All values to the nearest £)					Contra Payments
Code	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020	direct to charities re monies raised by Congregation.
					By Weds Fellowship
18	Overseas Mission				
	Bible Society	nil	-	nil	
	C M S	nil	-	nil	
	Leprosy Mission	nil	-	nil	
	U S P G	<u>nil</u>	<u>-</u>	<u>nil</u>	
		<u>nil</u>	<u>nil</u>	<u>nil</u>	
18	Christian Relief and Development Agencies				
	Child Sponsorship via Tear Fund/Compassion	-	1369	1369	50
		<u>nil</u>	<u>1369</u>	<u>1333</u>	
18	Home Missions and Church Societies				
	Children's Soc. Boxes & Crib Service	-	-	-	289
	Church Army	-	-	-	
	Church Urban Fund	-	-	-	
	Churches Together	<u>nil</u>	<u>-</u>	<u>100</u>	
		<u>nil</u>	<u>nil</u>	<u>NIL</u>	<u>100</u>
18	Secular Charities				
	Alzheimers Dementia Research	-	-	-	
	Cystic Fibrosis	-	-	-	
	Litherland School Clothes	-	-	-	-
	Leukaemia & Myeloma	-	-	-	-
	Stroke Association	-	-	-	-
		<u>nil</u>	<u>nil</u>	<u>nil</u>	
	Totals	<u>nil</u>	<u>1369</u>	<u>1369</u>	<u>1433</u>
					£289 + 50

NB:- The Unrestricted funds were monies donated by the PCC from the Church funds to various charities. This year the PCC again decided, on the Treasurer's advice, that as we must continue to ensure full payment of our Parish Share (£75,534 p.a), we cannot afford to pay any more Charity Gifts until we are breaking even, without relying on the Investment Bond increases. We cannot continue making operational losses every year, hoping they will get covered by increases in Investment Bond value or by Legacies. Even so our Cash Resources decrease every year as the Bond Capital hopefully increases.

The Corvid Lockdown has reduced our Income both in Plate Collection receipts and Fund-raising events. The PCC has requested various in-house groups of St Michaels to sponsor one of the Charities above, by means of small regular donations or by other means which have proved successful as shown above.

The Child Sponsorship is donated money paid by Direct Debit to "Compassion UK" re four overseas children.

The Contra Payments are monies (£339 in total) collected by the Parishioners for special charity fund raising events, and are not part of the Church Accounts.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

9. ANALYSIS OF NET ASSETS BY FUND.

(All values to the nearest £)	(UNRESTRICTED)		RESTRICTED	ENDOWMENT		
	General Funds	Designated Funds	Funds	Funds	2021	Totals 2020
Fixed Assets						
PCC						
Aberdeen M-M Ethical Bond	67210		-	12000	79210	67275
Church Hall (since1999)			273799		273799	273799
	<u>67210</u>		<u>273799</u>	<u>12000</u>	<u>353009</u>	<u>341074</u>
Current Assets						
PCC						
Santander	4775	11074	-		15849	14086
Cash Float	72	-	-		72	-
L D B Finance	546	10304	28960	Nil	39810	39790
Social Group			1005		1005	1005
Wednesday Fellowship			422		422	414
Total PCC Current Assets	5393	21378	30387	Nil	57158	55295
PCC Debtors	3698		921		4619	3900
PCC Liabilities	(nil)		(687)		(687)	(944)
Net PCC Current Assets	<u>9091</u>	<u>21378</u>	<u>30621</u>	<u>Nil</u>	<u>61090</u>	<u>58251</u>
School Governors.						
TSB Account			7509		7509	6782
TOTAL NET	<u>76301</u>	<u>21378</u>	<u>311929</u>	<u>12000</u>	<u>421608</u>	<u>406107</u>

9A. ANALYSIS OF DONATIONS – VOLUNTARY INCOME -Page (2-5) 2a Code 4

	UNRESTRICTED	RESTRICTED
Child Sponsorship Donations	-	1111
Church Flower Donations	320	
Funeral & Baptism Donations (6)	309	
Personal Donations (17)	3200	1470 (5) G/Aid (Not Restricted)
Electronic via Card Reader (Goodbox)	458	
Electronic via Website (EasyFunding)	45	
Electronic via Website (SumUp)	36	700 (4) G/Aid (Not Restricted)
	<u>4368</u>	<u>1111</u>
	<u>5479</u>	
	<u>+ 2170 G/A Donations</u>	
	Total Donations =£7649)	

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

10. ANALYSIS OF INCOME FROM CHURCH ACTIVITIES
PAGE (2-5) 2e/12 AND PAGE (2-6) 3c/25

Church Hall Account

INCOME			EXPENDITURE		
2020	2021		2020		2021
	<u>Donations for Heat & Light:-</u>			<u>Operation Costs:-</u>	
-	Allotment Society (Water) 120	-	3741	Salary (Hall) 4633	
45	Bible Study Group nil		856	Salary (Admin) nil	
		(-)2002	2595	Less Furlough(-) 1235	3398
-	Choir Fees Donated -		750	Electricity	626
-	Choir Donation -		753	Gas	477
-	Ladies Breakfast -		341	Water Rates	307
119	Sunday Catering nil		28	Sunday Catering	nil
100	Wednesday Fellowship nil		4467	Operations Total	<u>4808</u>
<u>264</u>	(Code 2e -12) Sub Total <u>120</u>				
	<u>Donations for Maintenance Work</u>			<u>Major Maintenance Work</u>	
1475	New Projector 835		1475	Repoint Roof Edge Tiles 200	
-	-		100	New Sash window 210	
<u>1475</u>	<u>835</u>		1575	New Projector 834	
				<u>1244</u>	
	<u>Hall Hire:-</u>			<u>Maintenance & Repairs:-</u>	
377	Art Class 10		55	Alarm Service 55	
312	Art Lessons 312		168	Boiler Service 170	
104	Aughton U3A-Botany -		12	Boiler Repairs 539	
78	Aughton U3A-German 176		38	Cleaning Materials 22	
	Aughton U3A-Italian 234		-	Defibrillator Service 190	
	Aughton U3A-Spanish 120		30	Electric Socket repair 47	
	Aughton U3A-Poetry 48		150	Fire Service 124	
150	Embroidery Class 200		84	Fire Extinguisher 84	
-	Counselling 281		336	Insurance – Fire 343	
-	Flower Arranging 351		24	Keys -	
-	Holistic Touch 260		27	Kitchen Equipment -	
-	Ladies Dance 142		-	Light Detectors -Kitchen 157	
169	Ormskirk Pilates (Defined) 364		-	Toner 31	
	Ormskirk Pilates (Neuro) 182		56	Towels & T/Rolls 31	
345	Parkinson's Society 26		284	Water Heater Element 170	
-	Sunbeams 49		50	Water Tap (Exterior) 106	
377	Tai Chi Class 767		<u>50</u>	Window Cleaning <u>50</u>	
683	U3A – Table Tennis 877				2119
208	Yoga Flow Class 253				
-	Yoga (Tues & Fri) 403			Refund Parkinsons Soc. <u>260</u>	
<u>169</u>	Private Parties <u>322</u>				
<u>2972</u>	(Code 2e-12)Sub Total 5377		<u>1364</u>	Maintenance Total <u>2379</u>	
				(Code 3c-25)	
4711	Total Income 6332		7406	Total Expenditure 8431	
<u>2695</u>	EXCESS EXPEND <u>2099</u>			-	
<u>7406</u>	<u>8431</u>		<u>7406</u>	<u>8431</u>	

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

10a. ANALYSIS OF CHURCH ACTIVITIES PAGE (2-5) CODES 2a,2b & 2e
AND (PAGE (2-6) 3a & 3c

INCOME**EXPENDITURE****2a Code (8) and 3c Code (23a)****Churchyard Account**

<u>2020</u>		<u>2021</u>		<u>2020</u>		<u>2021</u>
500	Parish Council Grant	500		2760	Grass Cutting	2760
<u>150</u>	Aughton Charities Grant	150		-	New UK Flag	60
650	Grants Received 2021	650		<u>1321</u>	Waste Bin Contract	<u>1282</u>
3431	Per Friends St M.	3452		4081		4102
<u>nil</u>	DEFICIT (2020)	<u>nil</u>		<u>nil</u>	Surplus (2021)	<u>nil</u>
<u>4081</u>		<u>4102</u>		<u>4081</u>		<u>4102</u>

2e Code (12) and 3c Code (25)**Card Stall Account**

nil	Sales 2021	Nil	79	Purchases 2021	nil
------------	------------	------------	----	----------------	------------

2e Code (12) and 3c Code (25)**Trading Account**

27	Sale of Key Rings etc	8	nil	Purchase Tea Towels etc	nil
----	-----------------------	----------	-----	-------------------------	------------

2e Code (12) and 3c Code (25)**Magazine Account**

5	Donations	-	-	Rioch Copier ½ Rental	247
<u>nil</u>	Adverts	<u>nil</u>	-	Ricoh “ ½ Copies	302
5	Code (2e-12)	-	-	Ricoh ½ Paper	78
	(Copier returned Oct 2020		-	Rioch Staples	-
	Magazine now On-Line)		nil	Print Dec. Issue	<u>nil</u>
<u>622</u>	Excess Expenditure	<u>-</u>	<u>-</u>		
<u>627</u>		<u>NIL</u>	<u>NIL</u>	Code (3c-25)	<u>627</u>

ST. MICHAELS CHRISTMAS PARTY 2021**Income****£****Expenditure****£****NIL****NIL****(NOT HELD)**

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

(All values to the nearest £)

11.

ANALYSIS OF STATUTORY FEES
PCC CHURCH FEES Page (2-5) 2d - Code 11

INCOME		EXPENDITURE	
2020	2021	2020	2021
<u>Weddings</u>			
448 P C C	1180		
48 Banns & Wed/Cert	155		
40 Heat & Light	50		
- Sides Person Donate	200	nil	Video
- Console Use	50		
- Video	<u>NIL</u>		
<u>536</u>	<u>1635</u>	<u>nil</u>	<u>NIL</u>
<u>Funerals</u>			
4096 P C C	4989		
246 Heat & Light	200		
- Sides Person Donate	550		
- Console Use	<u>100</u>		
<u>4342</u>	<u>5839</u>	<u>4878</u>	<u>Surplus PCC Fees</u>
<u>4878</u>	<u>7474</u>	<u>4878</u>	<u>7474</u>

ANALYSIS OF CHURCH MINISTRY**Various Items Page (2-6) 3c**

	<u>2020</u>		<u>2021</u>
<u>Code 19</u>	78358	Diocesan Quota	75534
Code 21		<u>Clergy Expenses:-</u>	
	365	Rector – Mileage	677
	<u>172</u>	Telephone	<u>150</u>
	<u>537</u>		<u>827</u>
Code 21		<u>Rectory Expenses:-</u>	
	3168	Council Rates	3296
	<u>451</u>	Water Rates	<u>451</u>
	3619	(Less ½ Costs donated	3747
		H/T Bickerstaff 1879)	
	15	Stationery	-
	17	Rectory Inks	67
	<u>264</u>	½ Benefice Laptop	<u>-</u>
	<u>3915</u>	Page (2-6) Code 3c-21	<u>3814</u>
Code 21		<u>Visiting Clergy</u>	
	16	Clergy Expenses	54
	-	Readers Subs	<u>25</u>
			<u>79</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2021.

12. ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c

Code

20	Wages/Salaries	2021	Designated	Restricted	Totals	2020
	<u>Sexton Duties</u>	-			-	3779
	N.I.S (Set Off £138) nil				nil	nil
	<u>Parish Admin Work</u>	-			-	3669
	N.I.S. (Set Off £133)	nil			nil	nil
	Pension costs	-			-	133
	Wedding Fees (Apl to Oct)	-			-	358
	Funeral Fees (Apl to Oct)	-			-	1689
	Less HMRC Furlough -	-			nil	4066
	<u>Organists</u>	<u>1472</u>			<u>1472</u>	<u>1255</u>
		<u>1472</u>			<u>1472</u>	5321
23a	<u>Church Running Expenses</u>					
	Telephone	456			456	694
		<u>456</u>			<u>456</u>	<u>694</u>
23a	<u>Upkeep of Services</u>					
	Altar Supplies/Service Books	120			120	-
	Candles	58			58	171
	Christmas Trees	144			144	85
	Flowers	125			125	76
	Sunday Link Sheet	-			-	146
		<u>447</u>			<u>447</u>	<u>478</u>
23b	<u>Church Maintenance & Fabric</u>					
	Alarm Service (Friends)	-		77	-	123
	Boiler Service (Friends)	-		341	-	312
	Cleaning Materials	-			-	19
	Electric Cable	-			-	19
	Fire Ext. Service	124			124	342
	Fire Extinguishers	84			84	84
	Health & Safety Inspect	744			744	298
	Keys & Locks	-			-	13
	Lych-gate Roof Tile (Friends)	-		75	75	-
	Tower Clock Repair (Friends)	-		260	260	-
	Tower Louvre Repair(Friends)	-		870	870	-
		<u>952</u>		<u>1623</u>	<u>2575</u>	<u>1210</u>
23c	<u>Church Insurances</u>					
	Fire Insurance	3684			3684	3605
	Woodworm Insurance	299			299	299
		<u>3983</u>			<u>3983</u>	<u>3904</u>
24	<u>Church Utility Bills</u>					
	Electricity	476			476	601
	Gas	1380			1380	2068
	Water	115			115	375
		<u>1971</u>			<u>1971</u>	<u>3044</u>
	TOTALS	<u>9281</u>	<u>-</u>	<u>1623</u>	<u>10904</u>	<u>14651</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2-18
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.
 (All values to the nearest £)

12a.

Code 22

ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c
PARISH TRAINING & MISSION COSTS

	<u>2021</u>	<u>Designated</u>	<u>Restricted</u>	<u>Totals</u>	<u>2020</u>
Advert Christmas Services	173	-	-	173	-
Adverts – School Calendar	-	-	-	-	-
Invitation Cards	-	-	-	-	8
Alpha Course Posters.	15	-	-	15	-
Services Posters	22	-	-	22	43
Page (2-6) 3c Code 22	210	-	-	210	51
Advent Course Excess Costs	-	-	80	80	22
Coverdale Puppets	-	-	-	-	-
Father's Day Beers	-	-	-	-	-
Goodbox Device (Donated)	-	-	-	-	-
<u>Mission Opps (Page (2-6) 3c -22)</u>	-	-	80	80	22
Coffee & Tots – Books/Sweets	-	-	-	-	-
Junior Church – Books	-	-	-	-	-
Childrens Fund (Page (2-6) 3a -17)			NIL	NIL	NIL
Totals	210	-	80	290	51

Code 23a

ANALYSIS OF ADMINISTRATION COSTS Page (2-6) 3c

	<u>2021</u>		<u>2020</u>
Books & Ledgers	61		61
Computer Software(Donated)	-		-
Envelopes & Stamps	-		-
Household items	-		-
Ink & Pens	-		-
Redundancy Payment	-		6903
Remembrance Day Wreaths	-		108
Sundries Stationery	-	61	9
<u>Gifts:-</u>			
Flower Gifts (2)	-	-	47
<u>Subs:-</u>			
CCLI Licences	507		486
Church Music RSCM	110		107
LACR (Bells Subs)	10		10
Ormskirk Deanery Subs	-		40
Roots Web Subs	27	654	27
<u>Risograph Costs:- Ink</u>	-		-
<u>Rioch Copier</u>			
½ A4 Paper	-		31
½ Copies	-		302
½ Rent/Service	-	-	247
Totals	-	715	8526

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(All values to the nearest £) for the year ended 31st December 2021.

13.

Code 23a

SMALL PHOTOCOPIER COSTS Page (2-6) 3c

<u>2020</u>	<u>EXPENDITURE</u>	<u>2021</u>	<u>2020</u>	<u>INCOME</u> (Page 5)	<u>2021</u>
-	Paper	-	18	Cash Sales (Code 12)	9
-	Toner	-			
<u>18</u>	Excess Income 2021	<u>9</u>	<u>-</u>	Deficit 2020	<u>-</u>
<u>18</u>	Total (Page 6 Code 23a)	<u>9</u>	<u>18</u>	Total	<u>9</u>

MAJOR CAPITAL EXPENDITURE Page (2-6) 3d

Code 27

	General Funds	Designated Ch. Maintenance	Restricted Funds	<u>2021</u> <u>COST</u>	<u>2020</u>
Streaming Camera & Equipment	-	-	2636	2636	NIL
Sub Total	NIL	Nil	2636	NIL	NIL

(Friends St. Michael)

Church Alarm Service			77	77	-
Church Boiler Repairs	-	-	341	341	651
Church Tower Clock Repair	-	-	260	260	160
Church Tower-Louvres Repair	-	-	870	870	NIL
Lych-Gate Roof Tile Repair	-	-	75	75	NIL
Sub Total	-	-	1623	1683	811
<u>FULL TOTAL</u>	<u>NIL</u>	<u>NIL</u>	<u>4259</u>	<u>4259</u>	<u>811</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

ANALYSIS OF CHURCH ACTIVITIES

Page (2-5) 2b & Page (2-6) 3a

CHRISTMAS FAIR NOT HELD

14.

ST. MICHAELS CHRISTMAS LANTERN CAROLS 2021

<u>Income</u>	£	<u>Expenditure</u>	£
Lantern Carols Donations	£ 28.72		Nil
TOTAL Page (2-5) 2b Code (9)	<u>£ 28.72</u>	TOTAL	<u>£ NIL</u>

WEDNESDAY FELLOWSHIP ACCOUNTS 2021 (RESTRICTED)

<u>Income</u>	£	<u>Expenditure</u>	£
Membership Subs.	NIL	Hall Light & Heating	NIL
Meeting Subs.	75.00	Speakers	NIL
Christmas Meeting	<u>14.00</u>	Tea & Coffee	3.60
		Charity Donation - Compassion	50.00
		Christmas Meeting expenses	<u>26.87</u>
TOTAL Page (2-5) 2e Code (12)	89.00	TOTAL Page (2-6) 3c Code (25)	<u>80.47</u>
		Excess Income for 2021	<u>8.53</u>
		Total	<u>89.00</u>
Excess Income for 2021	8.53		
Plus Surplus fwd from 31/12/20	<u>413.75</u>	Funded by:-	
Cash at Bank 31/12/20	<u>£422.28</u>	Surplus carried forward to 2021	<u>£422.28</u>
Page (2-8) (6)			

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON **Page 2 - 21**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.

ANALYSIS OF CHURCH ACTIVITIES **Page (2-5) 2b & Page (2-6) 3a**

14b			
<u>SOCIAL GROUP ACCOUNTS</u>			
<u>INCOME</u>	£	<u>EXPENDITURE</u>	£
<u>No Activities Undertaken</u>	NIL	<u>No Activities Undertaken</u>	NIL
		GENERAL EXPENSES:	NIL
<u>TOTAL INCOME</u>	NIL	<u>TOTAL EXPENDITURE</u>	<u>NIL</u>
 TOTAL	 <u>NIL</u>	 TOTAL	 <u>NIL</u>
		Balance b/f 31/12/2020	£1005.43
		Less 2021 Excess Expend(-)	<u>NIL</u>
		Barclays Bank Balance	<u>£1005.43</u>
		31/12/21	

Prepared by Mr Neil Jones - Social Committee Treasurer.
 Examined by:- Brian DeVonald - PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.
ANALYSIS OF CHURCH ACTIVITIES
Page (2-5) 2e and Page (2-6) 3c

14c

FOUNDATION SCHOOL GOVERNORS

DAY SCHOOL TRUST ACCOUNT

(Restricted)

		2021 £	2020 £
	<u>Incoming Resources:-</u>		
	Income from Activities:-		
Code 2e-12	Aughton Pavilion Playgroup	1400	1400
Code 2c-10	Bank Interest	-	-
		<u>1400</u>	<u>1400</u>
	<u>Resources Used:-</u>		
	<u>Operating Costs:-</u>		
	School Altar	-	-
	Land Rent 2021	257	-
	Insurance	416	399
	<u>Pre-School Repairs:-</u>		
	Nil	-	-
	<u>School Expenses:-</u>		
	Bibles for <u>Children</u>	-	75
Code 3b-22	<u>Total Expenditure</u>	<u>673</u>	<u>474</u>
	Net Income/(Outgoings)	727	926
	Balance from previous year	<u>6782</u>	<u>5856</u>
	Balance as at 31 st December 2021	<u>7509</u>	<u>6782</u>
	<u>Funded By:-</u>		
Page 2-8	Lloyds/TSB Cheque account	<u>7509</u>	<u>6782</u>
Note 6			

Accounts prepared by:-
Mrs Janet Smith
Accounts examined and found correct by:-
E.B.DeVonald
PCC Treasurer
19th January 2022

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31st December 2021.

15. Bank Reconciliation as at 31st December 2021.

BANK A/C's AS AT 1/1/2021	Net C/A& D/A	£ 14,086.49
	Per Year End A/c's	
LEDGER INCOME to Date	31-Dec-21	<u>£118,804.19</u>
		£132,890.68
LESS		
LEDGER EXPENDITURE to	31-Dec-21	<u>£(117041.56)</u>
BANK BALANCE AS AT :-	31-Dec-21	£ 15,849.12

PER BANK STATEMENTS:-

	C/A	£ 15,260.54	
AS AT 31-Dec-21	D/A	£ -	£ 15,260.54

PLUS CREDITS NOT POSTED;- 30/12/2021

½ Rectory Costs £1,879.69

Pay- In re 31 Dec £ 157.20£ 2,036.89

£ 17,297.43

LESS CHEQUES NOT PRESENTED:

Chq No. '002058 £1,134.00

Chq No. '002059 £ 188.83

Chq No. '002060 £ 100.48

Readers Subs £ 25.00

£ (1,448.31)

LEDGER BALANCE AT 31st December 2021

£ 15,849.12**Page (2-8) Code 6**


Mr E B DeVonald
PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2 - 24
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2021.
Financial Review – 2021

The Corvid-19 Pandemic again affect the efficient running of the Church Finances. The total Income reduced by £6K and as planned the total Expenditure reduced by £14K. This gave an Operating Profit of £3.5K our first in years **The Investment Bond again increased in value by £11,935** and so increased the **Operating Profit to £15,501**. Again, this profit is assisted by three more **Legacies of 11K** which enabled the Bank Account to stay in credit whilst paying the monthly bills **including Parish Share of £6,240pm (£75,534 for the year)**. **The Kath Thomas Legacy** paid for new **Streaming Camera equipment** to allow Online transmission of Church Services including Weddings and Funerals if required.

Unfortunately, the Pandemic prevented the funds normally raised by the Summer and Christmas Lantern Fairs. The Social Committee and **Friends of St Michael** were unable to function this year, but the Friends accumulated funds were able to pay **£5,075 to cover upkeep** of the graveyard and fabric repairs to the Church. The automated Subscriptions to the Friends allowed this to happen and we are thankful to the all the people involved.

The **Church Hall has been maintained to a high standard by the Church Buildings Manager**. His dedication and hard work made the Hall “Virus Safe” in accordance with government guidelines. He has made many improvements to the Hall grounds and gardens by installing many shrubs and ornamental fixings. His idea to outline the Stone Cross inset on the front wall of the Hall with lights, has been well received by many parishioners. The Hall Rentals increased by £2.5K to £5377. This reduced the annual Loss by £600 to £2,099.for the year.

The Financial Outlook for 2022 is greatly improved with the Corvid restrictions being lifted. As always, we must rely on the Parish Giving Scheme and Standing Order plus Envelope Offerings to sustain our regular income. These total £4.5K per month, against a regular outlay of £2.5K per month, then we shall **again be £4K per month short** in paying our monthly Parish Share of ££6.4K. We shall have to reinstate the Collection Plate at Services which was discontinued during Lockdown. **The Plate monies generate a 25% Small Donations refund from HMRC.**

Fund raising activities will begin again in 2022 by the Friends of St Michael and the usual Fairs etc. These plus Legacies should allow the payment in full of our Parish Share for the year. Our Bond Reserves have increased to £67K which is available to the PCC to ensure our sustained viability as a Church serving the Community of Aughton.

Reserves Policy - 2022

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £79K of which £12K is an Endowment, leaving **£67K as PCC Reserves.**

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£97K**. i.e. (The Aberdeen Multi-Manager Ethical Bond of £67K + Unrestricted net Current Assets £9K + Designated Deposit Balance of £21K). Therefore, the available “Free Funds” after allowing for Reserves as above is £30K, of which the Debtors account for £4K of the total monies still due in 2022 from HMRC re Gift Aid tax claims, giving an actual funds available figure of £26K as at 31 December 2021. (The Parish Share alone costs £6,372 per month which will be paid out the next day, **leaving £19,500 available for 2022**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.
Brian DeVonald – PCC Treasurer.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2 - 25
NOTES TO THE FINANCIAL STATEMENTS (Continued)
RISK MANAGEMENT 2021.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers, Organists, Sides Persons and Choir at Weddings.

Fees for Organists, Sides Persons, and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors , Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

Our Reserves of £67K is available for any emergencies and maintenance required under the Quinquennial Inspection work to be done in 2022; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £79K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

Operational Risk Rating:-

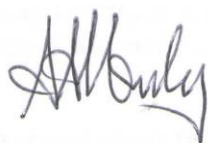
High impact x Low likelihood = Medium Risk

Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

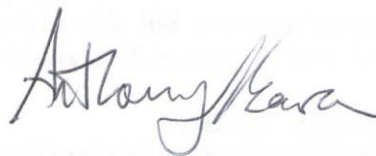
The Annual Report for the year 2021 was approved by the PCC on 8th March 2022 and signed on its behalf by:-

Rev. Andrew Housley.

Mr Anthony Bearon



Rector



Church Warden

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton
For the year ended 31st. December 2021 ,
as set out on pages (2-1) to (2-25) of the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*



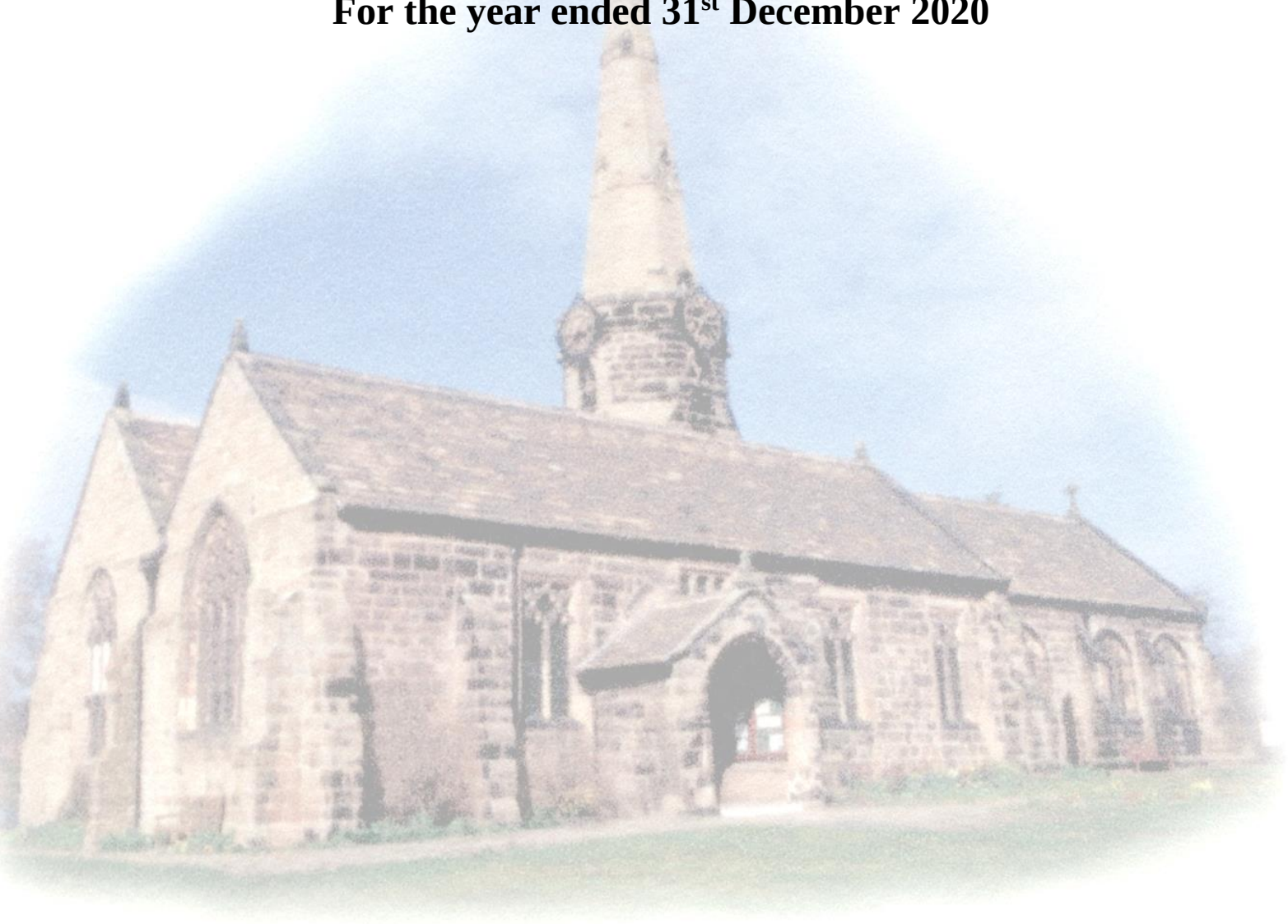
Mr. I. Mooney,
14 Kingsbury Court,
Skelmersdale, Lancs.

March 2022.

Accounts

Diocese of Liverpool
The Parish Church of St Michael, Aughton

**Annual Report
of the
Parochial Church Council
For the year ended 31st December 2020**



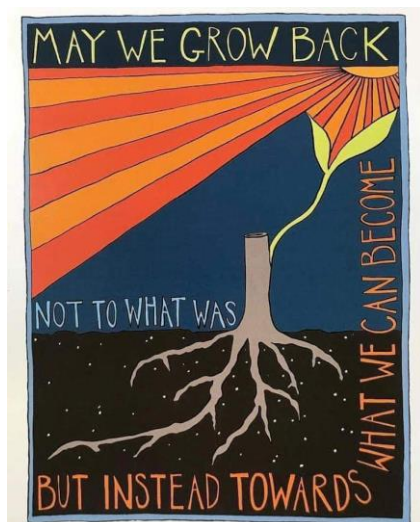
St Michael's Church, Aughton.

The Parochial Church Council of the Ecclesiastical Parish of
St Michael, Aughton, Liverpool
Registered Charity No 1128623

 THE CHURCH
OF ENGLAND

WELCOME

Dear all,



In May 2020, I wrote to members of the electoral roll of both St Michael's and Holy Trinity. Both church buildings were closed and there was a sense of anxiety and uncertainty. In the letter I copied an image of a tree that had been cut down, but with the help of the sun there was new life. On the image is written, *'May we grow back, not to what was, but instead towards what we can become.'* Throughout 2020 we discovered new ways of being Church and despite the challenges we faced as a Church, new ministries and new relationships grew.

The weekly pre-recorded YouTube service attracted a virtual congregation and each season we reached out to our Benefice and beyond. Easter, Rogation, Pentecost, Trinity, Harvest, Remembrance, All Souls, Advent and Christmas all gave us opportunities to be creative and to embrace new friends who would take part in the services. Some new members of the virtual congregation also kindly made donations to both St

Michael's and Holy Trinity, but more importantly they expressed their appreciation for the support the services gave them during a difficult year.

The weekly prayer meeting on a Thursday also welcomed new members from beyond our Benefice and continues to offer fellowship and also spiritual sustenance for those who regularly attend. The hour is filled with a mix of conversation, laughter and prayer. The online Advent Group also welcomed brothers and sisters from other parishes, and we were able to email out each week the talks and material to those who were not able to join us online. In 2021 we joined with other parishes in providing online Lent Groups following the 'Wellbeing Journey' course and it was a fantastic success, but more about that in the 2021 report!

One of the biggest challenges was to stay in touch with those who could not access the online ministry. At the start of lockdown we established the 'prayer chain' for those who wanted a regular contact with someone. I know that many of those who joined the prayer chain are still keeping in touch with one another. The magazine was suspended in December and replaced with the 'Benefice Bulletin', which is emailed out each month. My hope is that those who receive it by email, print it to hand on to friends, family and neighbours. Looking ahead we need to find ways to help people access online ministry, while discovering new creative ways to stay in touch with those who are unable to access online ministry.

Both St Michael's and Holy Trinity opened for public worship in September and closed when new lockdowns came along. The pattern of worship had to be sustainable so I could do both services. We agreed that St Michael's would meet at 9.30am and Holy Trinity at 11am. St Michael's also had the occasional midweek Communion Service on a Wednesday at 11am. By maintaining both 'in person' worship and 'online' worship, we hoped to be accessible for as many as possible.

2020 changed the mindset of the Church. We could no longer be settled in maintaining what we had, we were in a position where we had to grow our mission. It has often been said that any organisation that does not change when facing new circumstances will eventually die. The Church is experiencing that to be true and so we look towards 2021 feeling better equipped for mission in our changed world. Our hope is that all ages will commit to being a part of Christ's mission in Aughton, Bickerstaffe and beyond.

Andrew

ADMINISTRATIVE INFORMATION

St Michael's Church, Church Lane, Aughton, Ormskirk L39 6SB.
Official correspondence to The PCC Secretary, Parish Office, at the above address.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During 2020 the following served as members of the PCC:

Incumbent: Revd Andrew Housley *(Chairman, ex-officio)*

Reader: Mr Bill Glennon *(ex-officio)*

Wardens: Anthony Bearon *(ex-officio)*
 Margaret Ellams *(ex-officio)*

Treasurer: Mr Brian DeVonald *(co-opted)*

Secretary: Mr James Parsons *(co-opted)*

Deanery Synod representatives:
 Mr Bill Gilpin *(ex-officio)*

Elected representatives:

Andrea Connelly, Margaret Ellams, Peter Garrett and Denis O'Brien – elected 2018 to 2021
Adrian Ball, Winifred Pemberton, Janice Sheel and David Snape – elected 2019 to 2022
Ann Barnes, Lorna O'Brien, May Brooke and Jeff Smith – elected 2020 to 2023

Observers:
 Mr Peter Fogden *(H&S Officer)*
 Mr Anthony Bearon *(Child Protection Officer)*

Bankers: Santander Bank, Bridle Road, Bootle L30 4GB.

Independent Examiner: Mr I. Mooney, 14 Kingsbury Court, Skelmersdale.

Architects: Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX.

Day to day management and control of the Church is exercised by the Rector and Wardens: The Rev Andrew Housley and Mr Anthony Bearon, contactable via the Parish Office on 01695 424457.

STRUCTURE, MANAGEMENT AND GOVERNANCE

St Michael's PCC operates under the Parochial Church Council Powers Measure 1956. The PCC is registered with the Charity Commission – no. 1128623.

OTHER RELATED TRUSTS

Aughton United Charities, registered charity number 247409, the Rector is a Trustee.
Vanbrugh and Tempest Almshouse Charity Trust, registered charity number 227244, four members of the PCC and one other church member are trustees.

St Michael's VC CE Primary School, the incumbent, one PCC member and one other church member are Foundation Governors.

APPOINTMENT TO THE PCC

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

COMMITTEES

The PCC operates through three sub-committees, which meet as required between full meetings of PCC:

Standing Committee – required by law, it transacts the business of the PCC between its meetings, subject to any direction given by the full Council. Membership of the Standing Committee is the Rector, the Churchwardens, the Treasurer, the Secretary and two elected PCC members - in 2020 these were: Mr Denis O'Brien and Mr Jeff Smith.

Social Committee – organises a range of social events. Membership in 2020 was Mrs Lynn Trelford (Chair), Mrs Betty Craig, Mr Brian DeVonald, Mrs Barbara McCartney, Mrs Debbie Fisher, Mrs Joyce Taylor and Mr Neil Jones.

Fabrics Committee – has delegated power to address fabric issues in the Church and Church Hall. Membership in 2020 was Mr Peter Fogden (Chair), Mr Anthony Bearon, Mr Brian DeVonald, Mr Denis O'Brien, Mr Peter Garrett and Mr David Snape.

PCC members receive regular instruction and advice on their roles as Trustees, on health and safety issues, risk assessment and management, and on child and vulnerable adult protection procedures, from the relevant PCC officers.

THE ELECTORAL ROLL presented to the Annual Meeting in 2020 recorded the names of 138 people, of whom 37 were non-resident in the parish.

OBJECTIVES - St Michael's PCC has the responsibility of co-operating with the Rector in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in this parish (PCC (Powers) Measure 1956). It is responsible for the maintenance of the Church and Church Hall in Church Lane, Aughton. St Michael's is a broad and welcoming church that seeks to provide a spiritual home for all who seek God in Jesus Christ.

We proclaim the Gospel of Christ according to the doctrines and practices of the Church of England, as part of the worldwide Anglican Communion of churches. We worship the one true God, enjoy and share the fellowship of all our members and friends, and aim to live out the commandment to "love our neighbour as ourselves" through practical care and concern for those in our community.

REPORTS FROM CHURCH GROUPS AND ACTIVITIES

1 Church and Fabric Report

In conjunction with members of the SMT steps have been taken to make the church more accessible to those suffering from dementia. Yellow signs indicating access and egress from the toilet have been erected and the wall behind the toilet has been painted yellow. A new lock has been fitted to the toilet door so that it can be opened from the outside should the need arise.

2 Graveyard Report

The grass in the graveyard is cut at intervals by a local contractor. Members of the congregation and the parish continue to maintain the flower beds and the Garden of Rest. The paths are kept clear of weeds by application of weed killer and surface contamination is controlled by spraying with a biodegradable fluid. Leaves are removed with other waste material generated in the Church and churchyard and collected weekly by a licensed waste contractor.

A Christmas tree support was installed near to the church main door.

3 Inspections and Servicing

The central heating boiler was inspected for insurance purposes and serviced. The fire extinguishers were tested and serviced as required and portable appliances tested. The intruder alarm system was serviced.

The gutters and accessible roof areas were cleaned as required. Ladders were inspected at three monthly intervals. The annual asbestos inspection was completed.

The past year has been very challenging, and activities have been greatly curtailed.

On behalf of the PCC, we would like to thank all those members of the congregation and the parish who have been able to assist in ensuring that the Church and churchyard remain attractive Aughton features of the Aughton landscape.

4 Church Hall and Fabric Report

The two meeting rooms and the entrance hall were decorated. All woodwork was finished in gloss paint and walls and ceilings with selected emulsion finishes. Many thanks to the Social committee for funding this work. Cracks in the pointing of the coping stones and brickwork at the north end of the main meeting room had been the source of water ingress. The loose mortar was ground out and repointed.

5 Inspections and Servicing

The gutters were cleaned, and shrubs and hedges trimmed. A brown bin licence was obtained from WLBC to enable leaves, hedge trimmings and other green waste to be disposed of. The central heating boilers were inspected for insurance purposes and serviced. Portable appliances were tested. The fire alarm system was serviced. Fire alarm call points and emergency lighting were tested at specified intervals. Ladders were inspected at three monthly intervals.

On behalf of the PCC, we would like to thank everyone who assists in running the Hall.

Peter Fogden

PP Fabric Committee

STATEMENT OF FINANCIAL ACTIVITIES.

(All values to the nearest £) For the year ended 31st December 2020.

	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2020	2019
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	75017	23478	7072		105567	88500
Fund Raising Activities	2b	355	-	-		355	1716
Income from Investments	2c	-	42	126		168	284
Statutory Fees	2d	4878	-	-		4878	10004
Church Activities Income	2e	3420	-	3870		7290	23330
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>1814</u>	<u></u>	<u>1814</u>	<u>1764</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>83670</u>	<u>23520</u>	<u>12882</u>	<u>0</u>	<u>120072</u>	<u>125598</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	-	-	5		5	319
Mission/Charitable Giving	3b	100	-	1328		1428	1316
Church Activities	3c	113242	-	6530		119772	132062
Major Capital Expenditure	3d	100	-	2286		2386	1082
<u>Other Outgoings</u>	3e	<u>Nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>113442</u>	<u>0</u>	<u>10149</u>	<u>0</u>	<u>123591</u>	<u>134779</u>
NET INCOMING/OUTGOING (29772)			23520	2733	0	(3519)	(9181)
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Excess Cr Funds over book entries	314	-	-	-	-	314	(198)
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond Gain		<u>8902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8902</u>	<u>12552</u>
<u>NET RESOURCES FOR YEAR (20556)</u>		<u>(20556)</u>	<u>23520</u>	<u>2733</u>	<u>NIL</u>	<u>5697</u>	<u>3173</u>
TRANSFER BETWEEN FUNDS	24401		(21931)	(2470)	-	NIL	NIL
<u>(Un-Restricted & Designated Funds Transferred to Restricted Funds to cover Repairs & Maintenance See Page 2 – 13 (Net assets))</u>							
<u>NET MOVEMENT IN FUNDS</u>		<u>3845</u>	<u>1589</u>	<u>263</u>	<u>NIL</u>	<u>5697</u>	<u>3173</u>
BALANCES B/FWD 1/1/2019		66730	11479	310201	12000	400410	397237
<u>BALANCES C/FWD AS AT 31st DECEMBER 2020</u>		<u>70575</u>	<u>13068</u>	<u>310464</u>	<u>12000</u>	<u>406107</u>	<u>400410</u>

Financial Review – 2020

Due to the Covid-19 Pandemic the PCC had to rely solely on the automated Offerings from the congregation by means of the Parish Giving Scheme and the Standing Orders to keep the Church viable and pay it's every day running costs. This was augmented by the Furlough Scheme to cover 80% of salary costs and some various Donations. Even so, the PCC sadly had to make the position of Sexton redundant by the end of October. The position had become unaffordable over the past several years in relation to our income. The importance of the congregation making their Offerings by automated means has surely been proved. Without them the effect on the Church finances would have been disastrous.

The **Operating Loss** for 2020 **reduced to £ 3,519** from £9,181 for 2019, but would have been a **loss of £16.5K** if we had not received a Legacy for £20K. The Legacy enabled us to pay the **Parish Share of £78,358 in full** for 2020. **The Investment Bond again increased in value by £8902** and so converted the Operation Loss **to a Profit of £5697**. But even this profit is made up mainly by another Legacy of £4.3K.

Unfortunately, the Pandemic curtailed the funds raised normally such as Gift Day, Summer and Christmas Lantern Fair and the Social Committee, and of course the hard work performed by the Friends of St. Michael, whose automated Subscriptions covered some of the churchyard and fabric costs. We are thankful to the all the people involved. Without these money raising events we find it difficult to meet our obligations. The Social Committee also paid £1425 costs to redecorate the Church Hall. We must also give great thanks to our Congregation, many of whom have joined our Parish Giving Scheme, and also the people of Aughton and Nationwide who have supported our efforts to provide services to the community including YouTube Services which contribute to a vibrant Parish Church.

The congregation have responded well to the PCC's request with their personal support of various Charities with at least £3,864 as shown on Page 2-12. Our Parish Share to the Diocese in part is charitable, as it enables other parishes in the diocese to function in their communities and perform their own charitable functions.

The **Church Hall** was again ably led by our Hall Manager whose title has changed to **Church Buildings Manager**. His dedication and hard work made the Hall "Virus Safe" in accordance with government guidelines. He has made many improvements to the Hall and rearranged the Hall Office now that the Risograph Printer has been returned. The Hall Rentals fell to £2,972 from £7,721 for 2019 due to being unable to open as normal. This caused a Loss of £2,695.

The Financial Outlook for 2021 is again affected by the Pandemic closing the church activities down drastically. If we can only rely on the Parish Giving Scheme and Standing Order Offerings total £4.5K per month, against a regular outlay of £2.5K per month, then we shall be £4K per month short in paying our Parish Share of ££6.6K. We will be able to pay the full Parish Share until March 2021, from then on it will be paid piecemeal as and when. Our Bond Reserves have £55K available to the PCC which would last 14 months if used. **We would then have to consider if St Michaels Church can carry on functioning.** Once the Church is allowed to operate again, we need to uplift our Fundraising activities and **also increase our use of the Parish Giving System which is now able to be joined On-Line as well as by telephone.**

Reserves Policy - 2020

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore, the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £67K of which £12K is an Endowment, leaving **£55K as PCC Reserves.**

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£84K**. i.e. (The Aberdeen Multi-Manager Ethical Bond of £55K + Unrestricted net Current Assets £16K + Designated Deposit Balance of £13K). Therefore, the available "Free Funds" after allowing for Reserves as above is £29K, of which the Debtors account for £4K of the total monies still due in 2021 from HMRC re Gift Aid tax claims, giving an actual funds available figure of £25K as at 31 December 2020. (The Parish Share alone costs £6,596 per month which will be paid out the next day, **leaving £18,500 available for 2021**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.
Brian DeVonald – PCC Treasurer.

RISK MANAGEMENT 2020

Finance

The PCC acted as **Financial Agent** for the following people/organisations:

Liverpool Diocesan Board of Finance re: Clergy Fees.

Fees for Bell Ringers, Organists, Vergers and Choir at Weddings.

Fees for Organists, Vergers, and Grave Diggers at Funerals.

Special Collections for:

Children's Society, Compassion Child Sponsors, Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:

High impact x Low likelihood = Medium Risk

Our Reserves of £55K is available for any emergencies and maintenance required under the Quinquennial Inspection work to be done in 2021; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £67K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

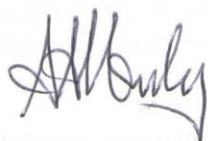
Operational Risk Rating:

High impact x Low likelihood = Medium Risk

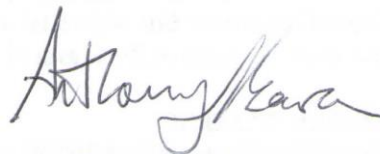
Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

The Annual Report for the year 2020 was approved by the PCC on 25th March 2021 and signed on its behalf by:

Rev. Andrew Housley.



Rector



Church Warden

ST. MICHAEL'S CHURCH - AUGHTON

Annual Report

and

Financial Statements

of the

Parochial Church Council

For the year ended 31st December 2020

Incumbent Rev. A. Housley
The Rectory
10 Church Lane
Aughton, Ormskirk
Lancashire L39 6SB

Bankers Santander
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Mr. I. Mooney
Examiner 14 Kingsbury Court
Skelmersdale
Lancashire

Architects Anthony Grimshaw Associates
6 Bridgeman Terrace
Wigan
Lancashire
WN1 1SX

The Parochial Church Council of the Ecclesiastical Parish of
St Michael, Aughton, Liverpool
Registered Charity No 1128623

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES.

(All values to the nearest £) **For the year ended 31st December 2020.**

	Code	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Funds 2019
<u>INCOMING RESOURCES</u>							
Voluntary Income	2a	75017	23478	7072		105567	88500
Fund Raising Activities	2b	355	-	-		355	1716
Income from Investments	2c	-	42	126		168	284
Statutory Fees	2d	4878	-	-		4878	10004
Church Activities Income	2e	3420	-	3870		7290	23330
Other Incoming Resources	2f	<u>Nil</u>	<u>-</u>	<u>1814</u>	<u> </u>	<u>1814</u>	<u>1764</u>
<u>TOTAL INCOMING RESOURCES</u>		<u>83670</u>	<u>23520</u>	<u>12882</u>	<u>0</u>	<u>120072</u>	<u>125598</u>
<u>RESOURCES USED.</u>							
Cost of generating Voluntary Income/Funds	3a	-	-	5		5	319
Mission/Charitable Giving	3b	100	-	1328		1428	1316
Church Activities	3c	113242	-	6530		119772	132062
Major Capital Expenditure	3d	100	-	2286		2386	1082
<u>Other Outgoings</u>	3e	<u>Nil</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
<u>TOTAL RESOURCES EXPENDED</u>		<u>113442</u>	<u>0</u>	<u>10149</u>	<u>0</u>	<u>123591</u>	<u>134779</u>
NET INCOMING/OUTGOING (29772)			23520	2733	0	(3519)	(9181)
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSS							
Excess Cr Funds over book entries	314		-	-	-	314	(198)
GAINS/(LOSSES) ON INVESTMENTS							
Realised		-	-	-	-	-	-
Unrealised Investment Bond Gain	8902		-	-	-	8902	12552
<u>NET RESOURCES FOR YEAR (20556)</u>			23520	2733	NIL	5697	3173
TRANSFER BETWEEN FUNDS	24401		(21931)	(2470)	-	NIL	NIL
<u>(Un-Restricted & Designated Funds</u>							
<u>Transferred to Restricted Funds to cover</u>							
<u>Repairs & Maintenance See Page 2 – 13 (Net assets)</u>							
<u>NET MOVEMENT IN FUNDS</u>		3845	1589	263	NIL	5697	3173
BALANCES B/FWD 1/1/2019		66730	11479	310201	12000	400410	397237
BALANCES C/FWD AS AT 31st DECEMBER 2020		<u>70575</u>	<u>13068</u>	<u>310464</u>	<u>12000</u>	<u>406107</u>	<u>400410</u>

The Notes on Pages 2 - 4 to Page 2 - 25 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

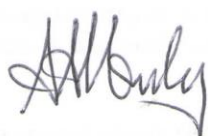
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BALANCE SHEET AS AT 31ST DECEMBER 2020.

(All values to the nearest £)

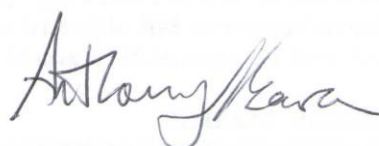
	Note	2020	2019
<u>FIXED ASSETS.</u>			
Tangible	5a	273799	273799
Investment	5b	<u>67275</u>	<u>58373</u>
		341074	332172
<u>CURRENT ASSETS.</u>			
Debtors	6a	3900	6360
Bank Accounts	6	<u>62077</u>	<u>63132</u>
		65977	69492
<u>LIABILITIES</u>			
Creditors - amounts falling Due within one year.	7	(944)	(1254)
		_____	_____
<u>NET CURRENT ASSETS/LIABILITIES</u>		<u>65033</u>	<u>68238</u>
<u>TOTAL NET ASSETS</u>		<u>406107</u>	<u>400410</u>
<u>PARISH FUNDS</u>			
Unrestricted	9	70575	66730
Designated	9	13068	11479
Restricted	9	310464	310201
Endowment	9	<u>12000</u>	<u>12000</u>
		<u>406107</u>	<u>400410</u>

Approved by the Parochial Church Council on 25th March 2021
and signed on its behalf by:-



Rector

Rev Andrew Housley



Church Warden

Mr Anthony Bearon

The Notes on Pages 2 - 4 to Page 2 - 25 form part of these Accounts.

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton

For the year ended 31st. December 2020 ,

as set out on pages (2-1) to (2-25) of the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

- N/A



Mr. I. Mooney,
14 Kingsbury Court,
Skelmersdale, Lancs.

March 2021.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st December 2020.

Accounting Policies.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds.

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used as either restricted or unrestricted funds depending upon the purpose for which the endowment was established. The Endowment Funds are now part of the Aberdeen Investment Bond.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual restricted funds on an average balance basis.

Designated Funds are Unrestricted Funds which the PCC has decided to distinguish apart from other monies so that they may be used for special ongoing purposes from time to time. These funds can be reallocated for any other purpose at any time as the PCC sees fit. Where there is no separate investment, interest is apportioned to individual designated funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Accrual is made for the Tax Refund due on that part of Gift Aid monies which is not received via the Parish Giving Scheme, from 6th April to 31st December annually. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, as is Interest. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended.

Grants and donations are accounted for when paid over, or when awarded, if that reward creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed Assets.

Consecrated and benefice property is not included in the accounts with s.96 (2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred. Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Current Assets

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

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

Investments

Investments are valued at market value at 31st. December

NOTES TO THE FINANCIAL STATEMENTS (Cont) for the year ended 31st December 2020.

2. INCOMING RESOURCES		General	Designated	Restricted	Endowment	Total Funds	
Code/Note	All values to the nearest £	Funds	Funds	Funds	Funds	2020	2019
2a	<u>Voluntary Income</u>						
1	Planned Giving: Gift Aid s/o	11235	(16)			11235	12645
1	Planned Giving: Gift/A Env.	3093	(15)			3093	5880
1	Planned Giving:- PGS G/A	32972	(44)			32972	27722
1	FRIENDS Gift Aid Subs	-	(45)	-	2775	2775	3415
2	FRIENDS Non-Gift Aid Subs	-	(12)	-	460	460	630
2	Planned Giving:- PGS NonG/A	2612	(05)			2612	254
2	Other Env. Non Gift Aid	490	(05)			490	501
3	Gift Aid – One Off Env.	61	(05)			61	384
3	Collections (Open Plate)	3020				3020	10801
4	Annual Gift Day Gift Aid	2330				2330	1655
4	Annual Gift Day- Non G/A	150				150	230
4	Donation Gift Aided	2125	-	-		2125	791
4	Donations Ch.& Child Spons	3660		1018		4678	5528
4	Donations Hall-Major Repairs	-		1475		1475	-
6	Tax Recoverable	4711	-	694		5405	6192
6	Tax Recoverable via PGS	8243				8243	6931
6a	Tax re Small Donation Scheme	315				315	2000
7	Legacies (Church)	-	23478	-		23478	-
8	Grants-Graveyard-Aughton PCC		-	500		500	500
8	Grants-Graveyard-Aughton Charities		-	150		150	150
		<u>75017</u>	<u>23478</u>	<u>7072</u>		<u>105567</u>	<u>88500</u>
2b	<u>Fund Raising Activities</u>						
9	Christmas Fair Donations	355	-	-		355	1716
9	Almshouses Garden Party	-				-	-
		<u>355</u>	<u>NIL</u>	<u>NIL</u>		<u>355</u>	<u>1716</u>
2c	<u>Income from Investments</u>						
10	Bank Interest - Church	-	42	126		168	263
10	- School Gov.	-	-	-		-	21
		<u>-</u>	<u>42</u>	<u>126</u>		<u>168</u>	<u>283</u>
2d	<u>Statutory Fees</u>						
11	P C C Church Fees	4878				4878	10004
0							
2e	<u>Income from Church Activities</u>						
12	Book Stall	-				-	-
12	Card Stall	-				-	57
12	Church Hall - Hire	2972				2972	7721
12	Church Hall - Donations	264				264	895
12	Church Magazine	5				5	373
12	Jam Stall	134				134	87
12	Small Photocopier Receipts	18				18	10
12	Trading Account	27				27	25
12	FRIENDS of St Michael	-	-	1246		1246	4000
12	St Michaels Social Group			954		954	7806
12	Wednesday Fellowship	-		270		270	956
12	School Governors	-		1400		1400	1400
		<u>3420</u>	<u>-</u>	<u>3870</u>		<u>7290</u>	<u>23330</u>
2f	<u>Other Incoming Resources</u>						
13	Share Rectory by Holy Trinity	nil	-	1814	-	1814	1764
TOTAL INCOMING RESOURCES		<u>83670</u>	<u>23520</u>	<u>12882</u>	<u>0</u>	<u>120072</u>	<u>125520</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

Page 2 – 6

3. RESOURCES EXPENDED

<u>Code/Note</u>	All values to the nearest £	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Funds 2019
3a	<u>Costs of Generating Voluntary Income & Funds</u>						
17	Children's Fund	-		-		nil	110
17	Christmas Fair	-		-		nil	200
17	Christmas Party	-		-		nil	nil
17	Int. paid to Child Sponsorship			5		5	9
17	Regular Giving Envelopes	-		-		-	-
17	Trading Account	-		-		-	-
	<u>Total 3a</u>	<u>NIL</u>	<u>NIL</u>	<u>5</u>		<u>5</u>	<u>319</u>
3b	<u>Mission & Charitable Giving:</u>						
18	Overseas Missionary Societies	-		-		-	-
18	Overseas Relief / Dev Agencies	-		1328		1328	1216
18	Home Mission & Other Churches	100		-		100	100
18	Secular Charities	-		-		-	-
	<u>Total 3b</u>	<u>100</u>		<u>1328</u>		<u>1428</u>	<u>1316</u>
3c	<u>Church Activities</u>						
19	Parish Share	78358				78358	79043
20	Salaries/ (Church)	5321				5321	10307
21	Rectors Expenses	537				537	912
21	Rectory Costs	3915				3915	3545
21	Visiting Clergy	16				16	114
22	Parish Training & Mission Ops	51		22		73	895
23a	Church Running Expenses	694				694	1388
23a	Administration & Governance	8526				8526	1811
23a	Small Photocopier Costs	-				-	41
23a	Upkeep of Churchyard	650		3431		4081	3972
23a	Upkeep of Services	478				478	1160
23b	Church Maintenance & Fabric	1210				1210	969
23c	Church Insurances	3904				3904	3834
24	Church Utility Bills	3044				3044	3676
25	Card Stall	79				79	70
25	Church Hall - Operating Costs	4467				4467	7131
25	Church Hall – Maint/Repairs	1365				1365	1545
25	Magazine Costs	627				627	1227
25	FRIENDS of St M –Event Expenses			nil		-	109
25	St Michael's Social Group	-		2273		2273	6771
25	St Michael's Youth Club	-	-	-		-	-
25	Wednesday Fellowship	-	-	330		330	895
25	School Governors	-	-	474		474	2647
	<u>Total 3c</u>	<u>113242</u>	<u>-</u>	<u>6530</u>		<u>119772</u>	<u>132062</u>
3d	<u>Major Capital Expenditure</u>						
27	Church Page (2 – 19)	-	-	811	-	811	1082
28	Hall Major Repairs Page(2-14)	100	-	1475	-	1575	-
	<u>Total 3d</u>	<u>100</u>	<u>-</u>	<u>2286</u>	<u>-</u>	<u>2386</u>	<u>1082</u>
TOTAL RESOURCES EXPENDED		<u>113442</u>	<u>-</u>	<u>10149</u>	<u>NIL</u>	<u>123591</u>	<u>134779</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2020

4a <u>STAFF COSTS</u>	<u>2020</u>	<u>2019</u>
<u>Sexton Duties</u>	3779	4446
N.I.S (Set Off £138)	nil	nil (231)
<u>Parish Admin Work</u>	3669	4403
N.I.S. (Set Off £133)	nil	nil (228)
Pension costs	133	127
Wedding Fees (Apl to Oct)	358	-
Funeral Fees (Apl to Oct)	1689	-
Less HMRC Furlough – <u>5562 =</u>	4066	8976
<u>Organist</u>	1255	1331
<u>See Page (2 – 6) Code 20</u>	<u>5321</u>	<u>10307</u>
<u>Hall Manager</u> Salary 3741		3112
<u>See Page (2 –14) Admin</u> 856		1468
Less HMRC Furlough – <u>2002</u>	<u>2595</u>	<u>4580</u>

During the year the PCC employed a Sexton and a Hall Manager and paid for an Organist.

The Sexton and Hall Manager's income is Taxable. The Sexton also paid National Insurance.

The Organist is Self Employed. The Sexton and the PCC pay into the N.E.S.T Pension Scheme.

The Sexton's and Hall Manager's holidays were covered by the Church Wardens.

Unfortunately, due to the level of the Operational Losses over the past several years the PCC decided reluctantly to make the position of Sexton redundant, as the position was evidently unaffordable. The reduction in Income due to the Corvid 19 Virus compounded the situation. Fortunately, the PCC were able to claim Furlough payments from HMRC which covered 80% of the salaries over the Statutory Notice period which ended 29th October 2020. The Sexton received a Redundancy Payment in accordance with Employment Law.

4b PAYMENTS TO PCC MEMBERS

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS FOR USE BY THE PCC.

5a TANGIBLE ASSETS (All Unrestricted)	Freehold Land & Buildings	Church Equipment	Total	Previous Year
<u>Church Hall</u>	£	£	£	£
Actual/Deemed cost since 1/1/99	£273,799	-	£273,799	£273,799
<u>£173799 (1998)</u>				
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st Dec 2020	£273,799	-	£273,799	£273,799
Depreciation	nil		nil	nil
Net Book Value	<u>£273,799</u>	<u>-</u>	<u>£273,799</u>	<u>£273,799</u>

The freehold land & buildings comprise the Church Hall.

The Church Equipment comprising Small Photocopier, two Lap-Top Computers with one Printer, and Overhead Projector have been written off since purchase and have no value in the Accounts.

The Electric Piano has been donated by use of a Legacy.

A GoodBox Core Device was purchased in June 2019 to enable Electronic Giving using payment cards.

The Rioch Duplicator 5 year Lease ended Nov 2020, and has been returned in order to cut costs.

NB The Church Hall is Insured with Ecclesiastical Insurance Ltd for £812,394 from Aug 2020.

(Information only:- The Church Building, not part of PCC Assets, is insured for £11,590,000)

5b INVESTMENTS	Cost	Gross Book Value at end of Year			
Aberdeen Standard Multi-Manager		<u>Unrestricted</u>	<u>Endow Funds</u>		
Ethical Bond.	£50K	£46,373 (31/12/19) +	£12,000 =		£58373
Increase in Value from 31/12/19 to 31/12/20 (+) <u>£ 8,902</u>					
Total Investments	43,767.783 Units @ 153.71p	£55,275	+ <u>£12,000</u> =		<u>£67,275</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

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6. CURRENT ASSETS – Bank Accounts

	<u>2020</u>	<u>2019</u>
Santander	14086	14857
L D B F Deposit a/c	39790	39621
Cash on Hand	-	-
	<u>53876</u>	<u>54478</u>
Social Group a/c	1005	2324
T S B School Governors	6782	5856
Wednesday Fellowship	<u>414</u>	<u>474</u>
	<u>62077</u>	<u>63132</u>

6a. ACCRUALS AND DEFERRED INCOME as at 31st December 2020.

All values to the nearest £	B'fwd.	Actual	Net	Accrual	Accounts
6a. Debtors.		<u>2020</u>		/Prepay	<u>2020</u>
Part Wedding Fees paid out	133	133	-	-	-
Small Donations Tax Scheme (19/20)	2000	2000	-	-	-
Small Donations Tax Scheme (20/21)			-	315	315
Tax Refunds Gift Aid	4227	4227	Apl/Dec'19	-	-
	<u>-</u>	<u>1820</u>	Jan/Apl'20	<u>1820</u>	<u>5405^</u>
	6360	8180	1820	<u>3900</u>	5720

*** Analysis of Provisions for 2020:-**

(Unrestricted)

The G/Aid Tax Refund for the Calendar year 2020 is:-

20/80ths of Gift Aided Giving	£14389	25%	= £ 3597
Plus Gift Day Gift Aid	2330	25%	= £ 583
			<u>4180</u>

Other Gift Aid to be Claimed is:-

Donations – Gift Aided	<u>2125</u>	25%	£ 531
	18844		<u>£ 4711</u>

(Restricted)

Friends of St.M G/A Jan/Dec	<u>£ 2775</u>	25%	= £ <u>694</u>
-----------------------------	---------------	-----	----------------

Jan/Dec 2020 – Total Claim	<u>21619</u>		<u>£ 5405^</u>
----------------------------	--------------	--	-----------------------

ACCRUAL

Gift Aid Due 6th April 2020– 31st December 2020

Full Calendar year Gift Aid Donations = £21619

Less Jan/Apl received £1820 x 4 = £ 7280

Remainder @ 25% x £14339 = £ 3585*

(6/4/2020 to 31/12/ 2020)

General Gift Aid on £10171 = £2543

Friends (Restricted) on £ 2235 = £ 559

Other Donations on £ 1933 = £ 483

Total £14339 = £3585*

6a. Debtors. Pages (2-2) & (2-13)

	<u>2020</u>	<u>2019</u>
Income Tax Claim Restricted	<u>694</u> Restricted	1051 Restricted
Income Tax Claim Not Restricted	2891	3176
Small Donations Scheme (2017)	-	-
Small Donations Scheme (2019)	315	2000
Other	<u>-</u>	133
	<u>3206</u> Un-Restricted	<u>5309</u> Un-Restricted
	3900	6360

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.**ACCRUALS as at 31st December 2020.**

All values to the nearest £	B'fwd.	Actual <u>2020</u>	Net	Accrual <u>/Prepay</u>	Accounts <u>2020</u>
7. <u>Liabilities.</u>					
Child Sponsorship (Restricted)	1254	1333 <u>(-5) Int</u> 1328	74	944	1018
	-	-	-	-	-
	<u>-</u> 1254	<u>-</u> 1328	<u>-</u> 74	<u>-</u> 944	<u>-</u> 1018

Analysis of Provisions (Accruals) for 2020:-

Child Sponsorship Fund represents the aggregate of monies paid in by some members of the congregation and payments are made by Direct Debit to the charity "Compassion UK". This charity looks after the welfare of, and supports four overseas children. The Accrual of £944 is the end of year balance of the Fund, which includes interest of £5 added by St Michaels Church, apportioned from the interest earned on the LDBF deposit account.

7. <u>Liabilities.</u>	<u>2020</u>	<u>2019</u>
<u>Pages (2-2) & (2-13)</u>		
Creditors for goods and services	-	-
Other creditors (Non Restricted)	-	-
Other creditors (Restricted)	<u>944</u>	<u>1254</u>
	<u>944</u>	<u>1254</u>

8. Notes re PCC Designated Funds, Restricted Funds and the Endowment Funds (Page 2-10/13)

The PCC Designated Funds

Consist of Legacies and the Mission Opportunities Fund. The Legacy's opening balance for 2020 of £9,1137 has benefited by a Legacy of £20K which was nearly all used to pay arrears of the Parish Share. The balance at year end is £9,586. The Mission Ops fund of £2,341 was all used to offset PCC bills. A further Legacy of £3.5K is being held on current a/c pending expenditure on electronic equipment. All the rest of these Funds are held as part of the cash balance of the Liverpool Diocesan Board of Finance Deposit account, and these balances are shown as Designated Funds on the Balance Sheet.

The Restricted Funds

Consist of the Church Hall valuation; the Friends of St Michael Funds, the Wednesday Fellowship Funds, the Social Group Funds plus St Michael's School and parts of the LDBF Deposit a/c. The LDBF Deposit a/c holds all the Restricted balances of the Child Sponsorship monies; the Children's Fund; St Michaels Youth Club; the Mothers Union; and the Choir Funds. The income and expenditure of these PCC groups, which Accounts are shown below or at the end of these Annual Reports, is added as Restricted turnover to the PCC Income and Expenditure accounts.

The Friends of St Michael (a sub section of the PCC) opening balance of £24,402 has increased to £25,466 after paying £4,242 out for Church Fabric and Churchyard maintenance costs. This was enabled by the automated annual subscriptions. Only one Bridge Dive was held in 2020 due to the Corvid -19 Virus preventing the holding of various other fund raising functions throughout the year.

The Endowment Monies

Which require the Capital to remain intact consist of the Miss Holmes Legacy – £12000.

The interest is used for General Maintenance. The Endowment Fund is now part of the Investment Bond, see Page (2-7). The Bond Value now represents our Reserves and the Endowment Fund.

Income	<u>FUND MOVEMENTS</u>		Expenditure
<u>Child Sponsorship (Restricted)</u>			
Balance brought forward	1254	Compassion Direct Debits:- 12 mths	1333
Donations See Page (2-13) 9A	1018	<u>Less</u> Interest Earned from LDBF	<u>5</u>
See part Donations Page (2-5) Code 4		Net Funds paid (Page 2-6 3b)	1328
		Balance carried forward	<u>944</u>
	<u>2272</u>	(See Liability Accruals Page 2-9)	<u>2272</u>
<u>Children's Fund (Restricted)</u>			
Balance b/fwd:- 1234		Books	-
Interest (LDBF) <u>5</u>	1239	Easter Eggs & Sweets	-
Donations See Page (2-13) 9A	nil	(Page (2-6) 3a -17)	nil
		Balance (c/fwd)	<u>1239</u>
	<u>1239</u>		<u>1239</u>
<u>St Michael's Mothers Union (Restricted)</u>			
Balance b/fwd for Banner Repairs Fund	60.30		-
Interest (LDBF) <u>.26</u>	<u>.26</u>	Balance carried forward	<u>60.56</u>
	<u>60.56</u>		<u>60.56</u>
<u>St Michael's Youth Club (Restricted)</u>			
Balance brought forward	768		-
Interest (LDBF) <u>3</u>	<u>3</u>	Balance carried forward	<u>771</u>
	<u>771</u>		<u>771</u>
<u>St Michael's Choir Fund (Restricted)</u>			
Balance brought forward	232		
Interest (LDBF) <u>1</u>	<u>1</u>	Balance carried forward	<u>233</u>
	<u>233</u>		<u>233</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

8. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-FUND MOVEMENTS (Continued)

Income		Expenditure	
<u>FRIENDS OF ST MICHAEL (Designated)</u>			
Balance brought forward	24402	Coffee Morning + Speaker	-
Interest (LDBF)	<u>111</u>	Page (2-6) 3c Code (25)	nil
Tax Claims Recv'd in 2020	<u>714</u>		
	25227*	Church Boiler Repairs	651
Bridge Mornings x 1	946	Church Tower- Clock Service	<u>160</u>
Coffee Morning + Speaker	-		
Chocolatier Event	-	Page (2-19) Major Capital Expend.	811
Donations (from Bell Ringers)	<u>300</u>	Graveyard Bin Waste (Page2-15)	1321
Page (2-5) 2e Codes (12)	1246	Graveyard Grass Cutting (Page2-15)	<u>2110</u>
Membership Subs for yr (Non G/A)	460		
Membership Subs for yr (G/A)	<u>2775</u>	TOTAL Expenditure	<u>4242</u>
Page (2-5) 2a Codes (4)			
TOTAL Income – other sources	<u>4481*</u>	Balance carried forward	<u>25466</u>
	<u>29708*</u>		<u>29708</u>
<u>LEGACIES (PCC Designated)</u>			
Balance b/fwd:-	9137	Re-designated to PCC General Funds	19589
Interest (LDBF)	<u>39</u>		-
Mr Roy Thompson	20000	Balance (c/fwd) current a/c	3478
Mrs Kath Thomas	<u>3478</u>	Balance (c/fwd) LDBF d/a	<u>9587</u>
Page (2-5) 2a Codes (7)	<u>23478</u>		<u>32654</u>
	<u>32654</u>		
<u>Mission Opportunities Fund PCC(Designated)</u>			
Balance brought forward	2341	Re-designated to PCC General Funds	2341
Interest (LDBF)	<u>3</u>		
	<u>2344</u>	Balance c/fwd	<u>3</u>
			<u>2344</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

8. Notes re PCC Designated Funds, the Restricted Funds and the Endowment Funds:-

FUND MOVEMENTS (Continued) Page (2-6) 3b Code (18)

(All values to the nearest £)						(NOTE)	
Code		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019	Contra Payments direct to charities re monies raised by Congregation.	
							By Weds Fellowship
18	Overseas Mission						
	Bible Society	nil	-	nil	nil		
	C M S	nil	-	nil	nil		
	Leprosy Mission	nil	-	nil	nil		
	U S P G	<u>nil</u>	<u>-</u>	<u>nil</u>	<u>nil</u>		
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>		
18	Christian Relief and Development Agencies						
	Child Sponsorship via Tear Fund/Compassion	-	1333	1333	1225		50
		<u>nil</u>	<u>1333</u>	<u>1333</u>	<u>1225</u>		
18	Home Missions and Church Societies						
	Children's Soc. Boxes & Crib Service		-	-	-	416	
	Church Army	-	-	-	-		
	Church Urban Fund	-	-	-	-		
	Churches Together	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>		
		<u>100</u>	<u>nil</u>	<u>100</u>	<u>100</u>		
18	Secular Charities						
	Alzheimers Dementia Research		-	-	-	833	
	Cystic Fibrosis	-	-	-	-	2465	
	Litherland School Clothes	-	-	-	-	-	
	Leukaemia & Myeloma	-	-	-	-		100
	Stroke Association	-	-	-	-	-	-
		<u>nil</u>	<u>nil</u>	<u>nil</u>	<u>nil</u>		
	Totals	<u>100</u>	<u>1333</u>	<u>1433</u>	<u>1325</u>	<u>£3714</u> +	<u>£150</u>

NB:- The Unrestricted funds were monies donated by the PCC from the Church funds to various charities. This year the PCC again decided, on the Treasurer's advice, that as we must continue to ensure full payment of our Parish Share (£78,358 p.a), we cannot afford to pay any more Charity Gifts until we are breaking even, without relying on the Investment Bond increases. We cannot continue making operational losses every year, hoping they will get covered by increases in Investment Bond value or by Legacies. Even so our Cash Resources decrease every year as the Bond Capital hopefully increases. The Corvid Lockdown has reduced our Income both in Plate Collection receipts and Fund-raising events.

The PCC has requested various in-house groups of St Michaels to sponsor one of the Charities above, by means of small regular donations or by other means which have proved successful as shown above. The Child Sponsorship is donated money paid by Direct Debit to "Compassion UK" re four overseas children. The Contra Payments are monies (£3,864 in total) collected by the Parishioners for special charity fund raising events, and are not part of the Church Accounts.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

9. ANALYSIS OF NET ASSETS BY FUND.

(All values to the nearest £)	<u>(UNRESTRICTED)</u>		<u>RESTRICTED</u> <u>Funds</u>	<u>ENDOWMENT</u> <u>Funds</u>	<u>2020</u>	<u>Totals</u> <u>2019</u>
	General Funds	Designated Funds				
Fixed Assets						
<u>PCC</u>						
Aberdeen M-M Ethical Bond	55275		-	12000	67275	58373
Church Hall (since 1999)			<u>273799</u>		<u>273799</u>	<u>273799</u>
	<u>55275</u>		<u>273799</u>	<u>12000</u>	<u>341074</u>	<u>332172</u>
<u>Current Assets</u>						
<u>PCC</u>						
Santander	10608	3478	-		14086	14857
L D B Finance	1486	9590	28714	Nil	39790	39621
Social Group			1005		1005	2324
Wednesday Fellowship			414		414	474
Total PCC Current Assets	12094	13068	30133	Nil	55295	57276
PCC Debtors	3206		694		3900	6360
<u>PCC Liabilities</u>	<u>(nil)</u>		<u>(944)</u>		<u>(944)</u>	<u>(1254)</u>
Net PCC Current Assets	<u>15300</u>	<u>13068</u>	<u>29883</u>	<u>Nil</u>	<u>58251</u>	<u>62382</u>
<u>School Governors.</u>						
TSB Account			6782		6782	5856
TOTAL NET	<u>70575</u>	<u>13068</u>	<u>310464</u>	<u>12000</u>	<u>406107</u>	<u>400410</u>

9A. ANALYSIS OF DONATIONS – VOLUNTARY INCOME -Page (2-5) 2a Code 4

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>
Child Sponsorship Donations	-	1018
Church Flower Donations	76	
Funeral Donations	305	
Ecclesiastical Policy sale bonus	130	
Santander Bonus re a/c transfer	1000	
Social Committee re Lychgate repair	-	1475
Personal Donations (13)	1360	1725 (12) G/Aid (Not Restricted)
Numerous Donations (14)	620	
Electronic via Card Reader (Goodbox)	137	
Electronic via Website (SumUp)	32	400 (5) G/Aid (Not Restricted)
	<u>3660</u>	<u>2493</u>
	<u>3660 + 2493 = 6153 + 2125 G/A Donations</u>	
	Total Donations =£8278)	

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

10. ANALYSIS OF INCOME FROM CHURCH ACTIVITIES

PAGE (2-5) 2e/12 AND PAGE (2-6) 3c/25

Church Hall Account

INCOME			EXPENDITURE		
2019		2020	2019		2020
	<u>Donations for Heat & Light:-</u>			<u>Operation Costs:-</u>	
64	Allotment Society	-		Salary (Hall)	3741
-	Bible Study Group	45	4580	Salary (Admin)	856
				Less Furlough(-) 2002	2595
-	Choir Fees Donated	-	1068	Electricity	750
-	Choir Donation	-	1000	Gas	753
30	Ladies Breakfast	-	318	Water Rates	341
701	Sunday Catering	119	<u>165</u>	Sunday Catering	<u>28</u>
<u>100</u>	Wednesday Fellowship	<u>100</u>	<u>7131</u>	Operations Total	<u>4467</u>
<u>895</u>	(Code 2e -12) Sub Total	<u>264</u>			
	<u>Donations for Maintenance Work</u>			<u>Major Maintenance Work</u>	
-	Per Social Group	1475	-	Interior Decoration	1475
-		-	-	Exterior Wall Crack	<u>100</u>
nil		<u>1475</u>	nil		<u>1575</u>
	<u>Hall Hire:-</u>			<u>Maintenance & Repairs: -</u>	
962	Art Class	377	77	Alarm Service	55
1092	Art Lessons	312	192	Boiler Service	168
137	Away Days	-	5	Batteries	12
600	Embroidery Class	150	30	Brown Bin Annual Fee	-
182	Emma Jones	-	11	Curtain Rods	-
-	German Lessons	78	67	Cleaning Materials	38
			343	Ceiling Lights renewed (3)	-
			32	Exterior Wall Key Box	30
608	Ormskirk Pilates	169	208	Fire Service	150
			-	Fire Extinguisher	84
553	Parkinson's Society	345	333	Insurance – Fire	336
			26	Keys	24
			-	Kitchen Equipment	27
			66	Light Tubes	-
--780	Tai Chi Class	377	14	Stationery & Stamps	-
			-	Vacuum Cleaner	50
1553	U3A – Table Tennis	683	77	Towels & T/Rolls	56
208	U3A – Botany	104	14	Virus Sanitising	284
			<u>50</u>	Window Cleaning	<u>50</u>
546	Yoga Flow Class	208			
<u>260</u>	Private Parties	<u>169</u>			
<u>7721</u>	(Code 2e-12)Sub Total	<u>2972</u>	<u>1545</u>	Maintenance Total	<u>1364</u>
				(Code 3c-25)	
8616	Total Income	4711	8676	Total Expenditure	7406
<u>60</u>	EXCESS EXPEND	<u>2695</u>			-
<u>8676</u>		<u>7406</u>	<u>8676</u>		<u>7406</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

10a. ANALYSIS OF CHURCH ACTIVITIES PAGE (2-5) CODES 2a,2b & 2e
AND (PAGE (2-6) 3a & 3c

INCOME**EXPENDITURE**

2a Code (8) and 3c Code (23a)		<u>Churchyard Account</u>			
<u>2019</u>		<u>2020</u>	<u>2019</u>		<u>2020</u>
500	Parish Coun. Grant	500	2760	Grass Cutting	2760
<u>150</u>	Aughton Charities Grant	<u>150</u>	5	New Tap	-
650	Grants Received 2020	650	1207	Waste Bin Contract	<u>1321</u>
2760	Per Friends St M.	3431			4081
<u>562</u>	DEFICIT (2019)	<u>nil</u>	-	Surplus (2020)	<u>nil</u>
3972		4081	3972		4081

2e Code (12) and 3c Code (25)		<u>Card Stall Account</u>			
57	Sales 2020	Nil	70	Purchases 2020	79

2e Code (12) and 3c Code (25)		<u>Trading Account</u>			
25	Sale of Tea Towels	27	nil	Purchase Tea Towels etc	nil

2e Code (12) and 3c Code (25)		<u>Magazine Account</u>			
23	Donations	5	346	Rioch Copier ½ Rental	247
<u>350</u>	Adverts	<u>nil</u>	267	Ricoh “ ½ Copies	302
373	Code (2e-12)	5	94	Ricoh ½ Paper	78
	(Copier returned Oct 2020		-	Rioch Staples	-
	Magazine now OnLine)		520	Print Dec. Issue	<u>nil</u>
<u>854</u>	Excess Expenditure	<u>622</u>	<u>-</u>		
1227		<u>627</u>	1227	Code (3c-25)	<u>627</u>

ST. MICHAELS CHRISTMAS PARTY 2020

<u>Income</u>		<u>Expenditure</u>	
(NOT HELD)	£ NIL		£ NIL

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

(All values to the nearest £)

11.

ANALYSIS OF STATUTORY FEES
PCC CHURCH FEES Page (2-5) 2d - Code 11

INCOME		EXPENDITURE	
2019	2020	2019	2020
<u>Weddings</u>			
2008 P C C	448		
306 Banns & Wed/Cert	48		
240 Heat & Light	40		
		70	Video
<u>240</u> Video	<u>NIL</u>		NIL
<u>2794</u>	<u>536</u>	<u>70</u>	<u>NIL</u>
<u>Funerals</u>			
6440 P C C	4096		
<u>840</u> Heat & Light	<u>246</u>		
<u>7280</u>	<u>4342</u>	<u>10004</u>	<u>Surplus PCC Fees</u>
<u>10074</u>	<u>4878</u>	<u>10074</u>	<u>4878</u>

ANALYSIS OF CHURCH MINISTRY**Various Items Page (2-6) 3c**

	<u>2019</u>		<u>2020</u>
<u>Code 19</u>	79043	Diocesan Quota	78358
Code 21		<u>Clergy Expenses:-</u>	
	700	Rector – Mileage	365
	<u>212</u>	Telephone	<u>172</u>
	<u>912</u>		<u>537</u>
Code 21		<u>Rectory Expenses:-</u>	
	3048	Council Rates	3168
	<u>465</u>	Water Rates	<u>451</u>
	3513	(Less ½ Costs donated	3619
		H/T Bickerstaff 1814)	
	18	Stationery	15
	<u>14</u>	Rectory Inks	<u>17</u>
		½ Benifice Laptop	<u>264</u>
	<u>3545</u>	Page (2-6) Code3c-21	<u>3915</u>
Code 21		<u>Visiting Clergy</u>	
	114	Clergy Expenses	16
	-	Readers Subs	<u>-</u>
			<u>16</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31st December 2020.

ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c

12.

Code

		2020	Designated	Restricted	Totals	2019
20	<u>Wages/Salaries</u>	<u>3779</u>			3779	4446
	<u>Sexton Duties</u>	3779				
	N.I.S (Set Off £138) nil				nil	nil
	<u>Parish Admin Work</u>	3669			3669	4403
	N.I.S. (Set Off £133)	nil			nil	nil
	Pension costs	133			133	126
	Wedding Fees (Apl to Oct)	358			358	-
	Funeral Fees (Apl to Oct)	1689			1689	-
	Less HMRC Furlough - 5562 =	4066			4066	-
	<u>Organists</u>	<u>1255</u>			<u>1255</u>	<u>1332</u>
		<u>5321</u>			<u>5321</u>	10307
23a	<u>Church Running Expenses</u>					
	Telephone	694			694	674
		<u>694</u>			<u>694</u>	<u>674</u>
23a	<u>Upkeep of Services.q</u>					
	Altar Supplies/Service Books	-			-	264
	Candles	171			171	95
	Flowers	161			161	418
	Palm Crosses	-			-	39
	Sunday Link Sheet	146			146	344
		<u>478</u>			<u>478</u>	<u>1160</u>
23b	<u>Church Maintenance & Fabric</u>					
	Alarm Service	123			123	55
	Boiler Service	312			312	230
	Cleaning Materials	19			19	30
	Chalice Repair (Donated)	-			-	270
	Electric Cable	19			19	-
	Fire Ext. Service	342			342	190
	Fire Extinguishers	84			84	119
	Health & Safety Inspect	298			298	714
	Keys & Locks	7			7	35
	Toilet Rolls	6			6	40
		<u>1210</u>			<u>1210</u>	<u>1683</u>
23c	<u>Church Insurances</u>					
	Fire Insurance	3605			3605	3541
	Woodworm Insurance	299			299	293
		<u>3904</u>			<u>3904</u>	<u>3834</u>
24	<u>Church Utility Bills</u>					
	Electricity	601			601	737
	Gas	2068			2068	2890
	Water	375			375	49
		<u>3044</u>			<u>3044</u>	<u>3676</u>
	TOTALS	<u>14651</u>	<u>-</u>	<u>-</u>	<u>14651</u>	<u>21334</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2-18
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.
 (All values to the nearest £)

12a.

Code 22

ANALYSIS OF CHURCH ACTIVITIES Page (2-6) 3c
PARISH TRAINING & MISSION COSTS

	<u>2020</u>	<u>Designated</u>	<u>Restricted</u>	<u>Totals</u>	<u>2019</u>
Advert Christmas Services	-	-	-	-	138
Adverts – School Calendar	-	-	-	-	50
Invitation Cards	8	-	-	8	-
Confirmation Bibles etc.	-	-	-	-	48
Virus Posters	43	-	-	43	-
Page (2-6) 3c Code 22	51	-	-	51	236
Advent Course Excess Costs	-	-	22	22	25
Coverdale Puppets	-	-	-	-	200
Fathers Day Beers	-	-	-	-	62
Goodbox Device (Donated)	-	-	-	-	372
Mission Opps (Page (2-6) 3c -22)	-	-	22	22	659
Coffee & Tots – Books/Sweets	-	-	-	-	55
Junior Church – Books	-	-	-	-	55
Childrens Fund (Page (2-6) 3a -17)	-	-	NIL	NIL	110
Totals	51	-	22	73	1005

Code 23a

ANALYSIS OF ADMINISTRATION COSTS Page (2-6) 3c

	<u>2020</u>		<u>2019</u>
Books & Ledgers	-		40
Computer Software(Donated)	143		96
Envelopes & Stamps	66		155
Household items	-		16
Ink & Pens	-		40
Passover Food	-		25
Redundancy Payment	6903		-
Remembrance Day Wreaths	108		
Sundries Stationery	<u>9</u>	7229	19
<u>Gifts:-</u>			
Flower Gifts (2)	<u>47</u>	47	50
<u>Subs:-</u>			
CCLI Licences	486		415
Church Music RSCM	107		105
LACR (Bells Subs)	10		-
Ormskirk Deanery Subs	40		40
Roots Web Subs	<u>27</u>	670	26
			104
<u>Risograph Costs:- Ink</u>	-		-
<u>Rioch Copier</u>			
½ A4 Paper	31		93
½ Copies	302		267
½ Rent/Service	<u>247</u>	<u>580</u>	<u>346</u>
Totals		<u>8526</u>	<u>1811</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(All values to the nearest £) for the year ended 31st December 2020.

13.

Code 23a

SMALL PHOTOCOPIER COSTS Page (2-6) 3c

<u>2019</u>	<u>EXPENDITURE</u>	<u>2020</u>	<u>2019</u>	<u>INCOME</u> (Page 5)	<u>2020</u>
20	Paper	-	10	Cash Sales (Code 12)	18
21	Toner	-			
-	Excess Income 2020	<u>18</u>	<u>31</u>	Deficit 2020	-
<u>41</u>	Total (Page 6 Code 23a)	<u>18</u>	<u>41</u>	Total	<u>18</u>

MAJOR CAPITAL EXPENDITURE Page (2-6) 3d

Code 27

	General Funds	Designated Ch. Maintenance	Restricted Funds	<u>2020</u> <u>COST</u>	<u>2019</u>
Altar Cloth & Pulpit Drop (Donated)	NIL	-	-	NIL	NIL
Sub Total	NIL	Nil	-	NIL	NIL
	<u>(Friends St. Michael)</u>				
Church Boiler repairs	-	-	651	651	-
Church Tower Clock Service	-	-	160	160	-
Clean Inside Church Windows	-	-	-	NIL	300
Church Roof Repairs	-	-	-	NIL	265
Survey of Church Electrics	-	-	-	NIL	168
Wood for Nativity Stand	-	-	-	NIL	123
New Wall Heater	-	-	-	NIL	80
Gift Aid Station Shelf	-	-	-	NIL	58
Water Heater Repair	-	-	-	NIL	53
Cable Connectors	-	-	-	NIL	35
	<u>NIL</u>	<u>NIL</u>	<u>811</u>	<u>811</u>	<u>1082</u>

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

ANALYSIS OF CHURCH ACTIVITIES
Page (2-5) 2b & Page (2-6) 3a

14. ST. MICHAELS LANTERN FESTIVAL & CHRISTMAS FAIR 2020

<u>Income from Stalls</u>	£	<u>Expenditure</u>	£
<u>NOT HELD</u>			
Donations in Lieu of Event	£355.00		Nil
TOTAL Page (2-5) 2b Code (9)	<u>£355.00</u>	TOTAL	<u>£ NIL</u>

WEDNESDAY FELLOWSHIP ACCOUNTS 2020 (RESTRICTED)

<u>Income</u>	£	<u>Expenditure</u>	£
Membership Subs.	110.00	Hall Light & Heating	100.00
Meeting Subs.	83.00	Speakers	30.00
Sundry Donations	<u>77.00</u>	Charity Donation - Compassion	50.00
TOTAL Page (2-5) 2e Code (12)	<u>270.00</u>	Charity Donation - Leukaemia	100.00
Excess Expenditure for 2020	<u>60.00</u>	Gift to Sexton	50.00
	<u>330.00</u>	TOTAL Page (2-6) 3c Code (25)	<u>330.00</u>
Excess Expenditure for 2020	(60.00)		
Plus Surplus fwd from 31/12/19	<u>473.75</u>	Funded by:-	
Cash at Bank 31/12/20	<u>£413.75</u>	Surplus carried forward to 2021	<u>£413.75</u>
Page (2-8) (6)			

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.

Page 2 - 21

ANALYSIS OF CHURCH ACTIVITIES **Page (2-5) 2b & Page (2-6) 3a**
SOCIAL GROUP ACCOUNTS

14b

<u>INCOME</u>	£	<u>EXPENDITURE</u>	£
<u>Hot Pot Quiz (22/2/20)</u>		<u>Hot Pot Quiz (22/2/20)</u>	
Ticket Sales 75 @ £10.00 =	750.00	Yummy Catering 65 @£8.00 =	640 .00
4@ £ 5.00 =	20.00	Raffle Prizes & Sweets	52.50
Raffle Proceeds	<u>164.00</u>	Quiz Master (Andy)	<u>50.00</u>
	934.00	(Excess Income £191.50)	742.50
 BOOK SALES 12 Mths	 20.00	 (Excess Income £20.00)	
		 <u>GENERAL EXPENSES:</u>	
		Raffle Tkts	19.50
		Stationery	£5.00
		Net Cost of Various items	31.00
		Donation Hall Re-Decoration	<u>1475.00</u>
			<u>1530.50</u>
 <u>TOTAL INCOME</u>	 £954.00	 <u>TOTAL EXPENDITURE</u>	 £2273.00
 <u>SURPLUS EXPENDITURE (Held in Barclays Bank)</u>			
(Expenses £1530.50 Less£191.50;£20.00)	<u>1319.00</u>		
 TOTAL	 <u>£2273.00</u>	 TOTAL	 <u>£2273.00</u>
		 Balance b/f 31/12/2019	£2324.43
		Less 2020 Excess Expend(-)	<u>£1319.00</u>
		Barclays Bank Balance	<u>£1005.43</u>
		31/12/20	

Prepared by Mrs Lynn Trelford - Social Committee Secretary. Examined by:- Brian DeVonald - PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.
ANALYSIS OF CHURCH ACTIVITIES
Page (2-5) 2e and Page (2-6) 3c

14c

FOUNDATION SCHOOL GOVERNORS**DAY SCHOOL TRUST ACCOUNT**

(Restricted)

		2020 £	2019 £
	<u>Incoming Resources:-</u>		
	Income from Activities:-		
Code 2e-12	Aughton Pavilion Playgroup	1400	1400
Code 2c-10	Bank Interest	<u>-</u>	<u>21</u>
		1400	1421
	<u>Resources Used:-</u>		
	<u>Operating Costs:-</u>		
	School Altar	-	-
	Land Rent 2020 (No Invoice received)		-
	-		
	Insurance	399	397
	<u>Pre-School Repairs:-</u>		
	Two Fire Doors-Maple Leaf Contrs.	-	1950
	Ramp Repairs-Construction North	-	300
	Bibles for Childen	75	-
	<u>School Expenses:-</u>		
	-	<u>-</u>	<u>-</u>
Code 3b-22	<u>Total Expenditure</u>	474	2647
	Net Income/(Outgoings)	926	-(1226)
	Balance from previous year	<u>5856</u>	<u>7082</u>
	Balance as at 31 st December 2020	<u>6782</u>	<u>5856</u>
	<u>Funded By:-</u>		
Page 2-8	Lloyds/TSB Cheque account	<u>6782</u>	<u>5856</u>
Note 6			

Accounts prepared by:-

Mrs Janet Smith

Accounts examined and found correct by:-

E.B.DeVonald

PCC Treasurer

20th January 2021

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31st December 2020.

15. Bank Reconciliation as at 31st December 2020.

BANK A/C's AS AT 1/1/2020	Net C/A& D/A	£ 14,857.28
	Per Year End A/c's	
LEDGER INCOME to Date	31-Dec-20	<u>£135,515.42</u>
		£150,372.70
LESS		
LEDGER EXPENDITURE to	31-Dec-20	<u>£(136,286.21)</u>
BANK BALANCE AS AT :-	31-Dec-20	£ 14,086.49

PER BANK STATEMENTS:-

	C/A	£ 14,374.66	
AS AT 31-Dec-19	D/A	£ -	£ 14,374.66
PLUS CREDITS NOT POSTED;- 30/12/2020			<u>£ -</u>
00			£ 14,374.66

LESS CHEQUES NOT PRESENTED:

On Line	£261.17	<u>£ (288.17)</u>
On Line	£ 17.00	£ 14,086.49
On Line	<u>£ 10.00</u>	
	<u>£ 288.17</u>	

LEDGER BALANCE AT 31st December 2019 **£ 14,086.49**

Page (2-8) Code 6

Mr E B DeVonald
PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON Page 2 - 24
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31st December 2020.
Financial Review – 2020

Due to the Corvid-19 Pandemic the PCC had to rely solely on the automated Offerings from the congregation by means of the Parish Giving Scheme and the Standing Orders to keep the Church viable and pay it's every day running costs. This was augmented by the Furlough Scheme to cover 80% of salary costs and some various Donations. Even so, the PCC sadly had to make the position of Sexton redundant by the end of October. The position had become unaffordable over the past several years in relation to our income. The importance of the congregation making their Offerings by automated means has surely been proved. Without them the effect on the Church finances would have been disastrous. The **Operating Loss** for 2020 **reduced to £ 3,519** from £9,181 for 2019, but would have been a **loss of £16.5K** if we had not received a Legacy for £20K. The Legacy enabled us to pay the **Parish Share of £78,358 in full** for 2020. **The Investment Bond again increased in value by £8902** and so converted the Operation **Loss to a Profit of £5697**. But even this profit is made up mainly by another Legacy of £4.3K.

Unfortunately, the Pandemic curtailed the funds raised normally such as Gift Day, Summer and Christmas Lantern Fair and the Social Committee, and of course the hard work performed by the Friends of St. Michael, whose automated Subscriptions covered some of the churchyard and fabric costs. We are thankful to the all the people involved. Without these money raising events we find it difficult to meet our obligations. The Social Committee also paid £1425 costs to redecorate the Church Hall. We must also give great thanks to our Congregation, many of whom have joined our Parish Giving Scheme, and also the people of Aughton and Nationwide who have supported our efforts to provide services to the community including U-Tube Services which contribute to a vibrant Parish Church.

The congregation have responded well to the PCC's request with their personal support of various Charities with at least £3,864 as shown on Page 2-12. Our Parish Share to the Diocese in part is charitable, as it enables other parishes in the diocese to function in their communities and perform their own charitable functions.

The **Church Hall** was again ably led by our Hall Manager whose title has changed to **Church Buildings Manager**. His dedication and hard work made the Hall "Virus Safe" in accordance with government guidelines. He has made many improvements to the Hall and rearranged the Hall Office now that the Risograph Printer has been returned. The Hall Rentals fell to £2,972 from £7,721 for 2019 due to being unable to open as normal. This caused a Loss of £2,695..

The Financial Outlook for 2021 is again affected by the Pandemic closing the church activities down drastically. If we can only rely on the Parish Giving Scheme and Standing Order Offerings total £4.5K per month, against a regular outlay of £2.5K per month, then we shall be £4K per month short in paying our Parish Share of ££6.6K. We will be able to pay the full Parish Share until March 2021, from then on it will be paid piecemeal as and when. Our Bond Reserves have £55K available to the PCC which would last 14 months if used. **We would then have to consider if St Michaels Church can carry on functioning.** Once the Church is allowed to operate again, we need to uplift our Fund Raising activities and **also increase our use of the Parish Giving System which is now able to be joined On-Line as well as by telephone.**

Reserves Policy - 2020

We can only have a Reserves policy if we have sufficient income to more than cover our outlay. Therefore the only Reserves we have to call upon are represented by the Investment Bond value. It is presently worth £67K of which £12K is an Endowment, leaving **£55K as PCC Reserves.**

Funds Available

The Notes to the Financial Statements, Page 2-13 show that PCC Unrestricted Fixed and Current Assets total some **£84K**. i.e. (The Aberdeen Multi-Manager Ethical Bond of £55K + Unrestricted net Current Assets £16K + Designated Deposit Balance of £13K). Therefore the available "Free Funds" after allowing for Reserves as above is £29K, of which the Debtors account for £4K of the total monies still due in 2021 from HMRC re Gift Aid tax claims, giving an actual funds available figure of £25K as at 31 December 2020. (The Parish Share alone costs £6,596 per month which will be paid out the next day, **leaving £18,500 available for 2021**).

Financial Plans for the Future

The PCC are taking an active part in the future plans laid out by the Ormskirk Parish Deanery to grow our Churches. We intend to continue promoting the activities of The Friends of St Michael and to promote the use of Legacies.

Brian DeVonald – PCC Treasurer.

Page 2 - 25

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
RISK MANAGEMENT 2020.

Finance.

The PCC acted as **Financial Agent** for the following people/organisations:-

Liverpool Diocesan Board of Finance re Clergy Fees.

Fees for Bell Ringers, Organists, Vergers and Choir at Weddings.

Fees for Organists, Vergers, and Grave Diggers at Funerals.

Special Collections for:-

Children's Society, Compassion Child Sponsors, Litherland Schools Clothes, Salvation Army Clothes, Skelmersdale Food Bank, Traidcraft.

Financial Risk Rating:-

High impact x Low likelihood = Medium Risk

Our Reserves of £55K is available for any emergencies and maintenance required under the Quinquennial Inspection work to be done in 2021; especially as the Friends of St Michael have accumulated funds of £25K to help towards Church Fabric.

The church funds are held on current account with Santander Bank, and on call with the C of E Central Board of Finance. The existing £50K Ethical Investment Bond now valued at £67K, is run by Standard Aberdeen Multi-Manager Ethical Investments, and is regarded as holding the Reserves plus the £12K Miss Holmes Endowment. This is considered to be an appropriate and safe spread. Cash is kept in the Church safe (for short periods of time), no loose cash is left in the Church. All Plate and Envelope Donations are counted under Dual Control. All valuables are kept in a wall-safe, which itself is kept in the locked Vestry room, the keys of which are held by appointed persons.

Brian DeVonald - PCC Treasurer

Operational Risk Rating:-

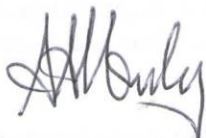
High impact x Low likelihood = Medium Risk

Should the Church building be unusable, services can be held in the Church Hall, which is situated on the opposite side of Church Lane to the Church buildings. A locked Hall Office will serve as a place to count monies and store valuables temporarily.

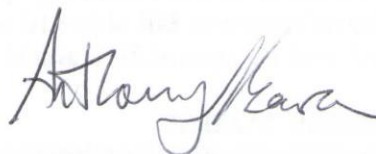
The Annual Report for the year 2020 was approved by the PCC on 25th March 2020 and signed on its behalf by:-

Rev. Andrew Housley.

Mr Anthony Bearon



Rector



Church Warden

PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

INDEPENDENT EXAMINERS REPORT (SORP 2015)

to the PCC of St. Michael, Aughton

For the year ended 31st. December 2020 ,

as set out on pages (2-1) to (2-25) of the 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.

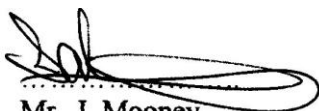
Independent Examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act
or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

- N/A



Mr. I. Mooney,
14 Kingsbury Court,
Skelmersdale, Lancs.

March 2021.