

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.

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 |
| TOTAL RESOURCES EXPENDED | | 98798 | 0 | 10748 | 0 | 109546 |
| | | | | | | 123591 |

| | | | | | | |
|--|-------|---|---|---|-------|-----|
| Small Donations Claim overstated in A/c's for 2020 | (914) | - | - | - | (914) | 313 |
|--|-------|---|---|---|-------|-----|

| | | | | | | |
|----------|---|---|---|---|---|---|
| Realised | - | - | - | - | - | - |
|----------|---|---|---|---|---|---|

| | | | | | | |
|---------------------------------|-------|---|---|---|-------|------|
| Unrealised Investment Bond Gain | 11935 | - | - | - | 11935 | 8902 |
|---------------------------------|-------|---|---|---|-------|------|

| | | | | | | |
|-------------------------------|-------------|--------------|-------------|------------|--------------|-------------|
| NET RESOURCES FOR YEAR | 3400 | 11084 | 1017 | NIL | 15501 | 5697 |
|-------------------------------|-------------|--------------|-------------|------------|--------------|-------------|

| | | | | | | |
|-------------------------------|------|--------|-----|---|-----|-----|
| TRANSFER BETWEEN FUNDS | 2326 | (2774) | 448 | - | NIL | NIL |
|-------------------------------|------|--------|-----|---|-----|-----|

(Funds transferred between sectors)

See Page 2-13 (Net assets)

| | | | | | | |
|------------------------------|-------------|-------------|-------------|------------|--------------|-------------|
| NET MOVEMENT IN FUNDS | 5726 | 8310 | 1465 | NIL | 15501 | 5697 |
|------------------------------|-------------|-------------|-------------|------------|--------------|-------------|

| | | | | | | |
|--------------------------------|-------|------|--------|-------|--------|--------|
| BALANCES B/FWD 1/1/2020 | 70575 | 3068 | 310464 | 12000 | 406107 | 400410 |
|--------------------------------|-------|------|--------|-------|--------|--------|

| | | | | | | |
|----------------------|-------|-------|--------|-------|--------|--------|
| BALANCES C/FWD AS AT | 76301 | 21378 | 311929 | 12000 | 421608 | 406107 |
|----------------------|-------|-------|--------|-------|--------|--------|

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:-

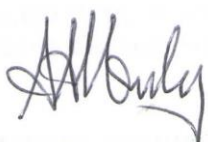
High impact x Low likelihood = Medium Risk

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.

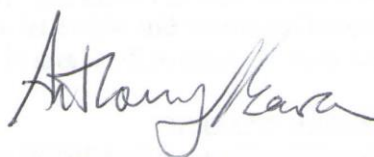
The Annual Report for the year 2021 was approved by the PCC on 8th March 2022 and signed on its behalf by:-

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.

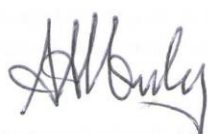
PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

....
BALANCE SHEET AS AT 31ST DECEMBER 2021.

(All values to the nearest £)

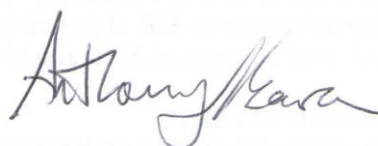
| | Note | 2021 | 2020 |
|---|------|----------------------|----------------------|
| <u>FIXED ASSETS.</u> | | | |
| Tangible | 5a | 273799 | 273799 |
| Investment | 5b | <u>79210</u> | <u>67275</u> |
| | | 353009 | 341074 |
| <u>CURRENT ASSETS.</u> | | | |
| Debtors | 6a | 4619 | 3900 |
| Bank Accounts | 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. <u>INCOMING RESOURCES</u> | | General | Designated | Restricted | Endowment | Total Funds | |
|---------------------------------|---|---------------------|---------------------|--------------------|-----------|---------------------|----------------------|
| <u>Code/Note</u> | 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 | | | | | 4080 |

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 | 699 | 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 £) | | | | | <u>Contra Payments</u> |
| Code | Unrestricted Funds | Restricted Funds | Total 2021 | Total 2020 | <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 | |
| | 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 | - | 1369 | 1369 | 50 |
| | Tear Fund/Compassion | | | | |
| | | <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 | | | | | | |
| <u>PCC</u> | | | | | | |
| Aberdeen M-M Ethical Bond | 67210 | | - | 12000 | 79210 | 67275 |
| Church Hall (since 1999) | | | 273799 | | 273799 | 273799 |
| | <u>67210</u> | | <u>273799</u> | <u>12000</u> | <u>353009</u> | <u>341074</u> |
| <u>Current Assets</u> | | | | | | |
| <u>PCC</u> | | | | | | |
| Santander | 4775 | 11074 | - | | 15849 | 14086 |
| Cash Float | 72 | - | - | | 72 | - |
| L D B Finance | 546 | 10304 | 28960 | Nil | 39810 | 39790 |
| <u>Social Group</u> | | | 1005 | | 1005 | 1005 |
| <u>Wednesday Fellowship</u> | | | 422 | | 422 | 414 |
| Total PCC Current Assets | 5393 | 21378 | 30387 | Nil | 57158 | 55295 |
| PCC Debtors | 3698 | | 921 | | 4619 | 3900 |
| <u>PCC Liabilities</u> | (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> |
| <u>School Governors.</u> | | | | | | |
| 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

| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> |
|--------------------------------------|------------------------------------|---------------------------------|
| 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 | | <u>856</u> | Salary (Admin) <u>nil</u> | |
| | | (-)2002 | 2595 | Less Furlough(-) <u>1235</u> | 3398 |
| - | Choir Fees Donated - | | 750 | Electricity | 626 |
| - | Choir Donation - | | 753 | Gas | 477 |
| - | Ladies Breakfast - | | 341 | Water Rates | 307 |
| 119 | Sunday Catering nil | | <u>28</u> | Sunday Catering | <u>nil</u> |
| <u>100</u> | Wednesday Fellowship <u>nil</u> | | <u>4467</u> | 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 | |
| - | - | | <u>100</u> | New Sash window 210 | |
| <u>1475</u> | <u>835</u> | | 1575 | New Projector <u>834</u> | |
| | | | | <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 |
| <u>Code 21</u> | | <u>Clergy Expenses:-</u> | |
| | 365 | Rector – Mileage | 677 |
| | <u>172</u> | Telephone | <u>150</u> |
| | <u>537</u> | | <u>827</u> |
| <u>Code 21</u> | | <u>Rectory Expenses:-</u> | |
| | 3168 | Council Rates | 3296 |
| | <u>451</u> | Water Rates | <u>451</u> |
| | 3619 | (Less ½ Costs donated H/T Bickerstaff 1879) | 3747 |
| | 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> |
| <u>Code 21</u> | | <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 |
|-----|--|-------------|------------|-------------|-------------|-------------|
| | Sexton Duties | - | | | - | 3779 |
| | N.I.S (Set Off £138) nil | | | | nil | nil |
| | Parish Admin Work | - | | | - | 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 |
| | Organists | 1472 | | | 1472 | 1255 |
| | | 1472 | | | 1472 | 5321 |
| 23a | <u>Church Running Expenses</u> | | | | | |
| | Telephone | 456 | | | 456 | 694 |
| | | 456 | | | 456 | 694 |
| 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 |
| | | 447 | | | 447 | 478 |
| 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 | - |
| | | 952 | | 1623 | 2575 | 1210 |
| 23c | <u>Church Insurances</u> | | | | | |
| | Fire Insurance | 3684 | | | 3684 | 3605 |
| | Woodworm Insurance | 299 | | | 299 | 299 |
| | | 3983 | | | 3983 | 3904 |
| 24 | <u>Church Utility Bills</u> | | | | | |
| | Electricity | 476 | | | 476 | 601 |
| | Gas | 1380 | | | 1380 | 2068 |
| | Water | 115 | | | 115 | 375 |
| | | 1971 | | | 1971 | 3044 |
| | TOTALS | 9281 | - | 1623 | 10904 | 14651 |

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) | - | - | - | - | - |
| Mission Opps (Page (2-6) 3c -22) | - | - | 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> | - | Deficit 2020 | - |
| <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 <u>Ch. Maintenance</u> | Restricted Funds | <u>2021</u> <u>COST</u> | <u>2020</u> |
|---|------------------|--------------------------------------|---------------------|----------------------------|-------------|
| <u>Streaming Camera & Equipment</u> | - | - | 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 | - | - |
| | | 1400 | 1400 |
| <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> | 673 | 474 |
| 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 Note 6 | Lloyds/TSB Cheque account | <u>7509</u> | <u>6782</u> |

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:-

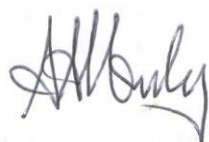
High impact x Low likelihood = Medium Risk

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.

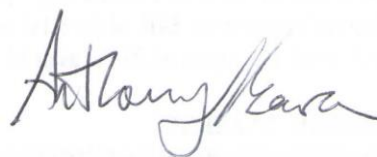
The Annual Report for the year 2021 was approved by the PCC on 8th March 2022 and signed on its behalf by:-

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.