

Diocese of Liverpool

## **The Parish Church of St Michael, Aughton**

# **Annual Report of the Parochial Church Council For the year ended 31<sup>st</sup> 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

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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

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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.

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## **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**

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### **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 lych 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 31<sup>st</sup> December 2022.**

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

**to**  
**A RECEIPTS & PAYMENTS SYSTEM**

| <b>All values to the nearest £)</b>   | <b>Code</b> | <b>General Funds</b>  | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Endowment Funds</b> | <b>Total Funds 2022</b> | <b>Funds 2021</b>    |
|---|-------------|-----------------------|-------------------------|-------------------------|------------------------|-------------------------|----------------------|
| <b><u>INCOMING RESOURCES</u></b>  |             |                       |                         |                         |                        |                         |                      |
| 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>          |
| <b><u>TOTAL INCOMING RESOURCES</u></b>  |             | <b><u>95105</u></b>   | <b><u>10568</u></b>     | <b><u>32183</u></b>     | <b><u>0</u></b>        | <b><u>137856</u></b>    | <b><u>114026</u></b> |
| <b><u>RESOURCES USED.</u></b>   |             |                       |                         |                         |                        |                         |                      |
| 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                 |
| <b><u>Other Outgoings</u></b>   | 3e          | <u>Nil</u>            | <u>-</u>                | <u>-</u>                | <u>-</u>               | <u>Nil</u>              | <u>Nil</u>           |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>  |             | <b><u>103935</u></b>  | <b><u>0</u></b>         | <b><u>30497</u></b>     | <b><u>0</u></b>        | <b><u>134432</u></b>    | <b><u>109546</u></b> |
| <b>NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS &amp; LOSS</b> |             | <b>(8830)</b>         | <b>10568</b>            | <b>1686</b>             | <b>0</b>               | <b>3424</b>             | <b>4480</b>          |
| Untraceable Accounts Error 2022   | 298         | -                     | -                       | -                       | -                      | <b>298</b>              | <b>(914)</b>         |
| <b>GAINS/(LOSSES) ON INVESTMENTS</b>  |             |                       |                         |                         |                        |                         |                      |
| Realised  |             | -                     | -                       | -                       | -                      | -                       | -                    |
| Unrealised Investment Bond LOSS   | (10302)     | -                     | -                       | -                       | -                      | <b>(10302)</b>          | <b>11935</b>         |
| <b><u>NET RESOURCES FOR YEAR</u></b>  |             | <b><u>(18834)</u></b> | <b><u>10568</u></b>     | <b><u>1686</u></b>      | <b><u>NIL</u></b>      | <b><u>(6580)</u></b>    | <b><u>15501</u></b>  |
| <b>TRANSFER BETWEEN FUNDS</b>   |             |                       |                         |                         |                        |                         |                      |
| (Funds transferred between sectors)   |             | 15284                 | (11034)                 | (4250)                  | -                      | NIL                     | NIL                  |
| See Page 2–13 (Net assets)  |             |                       |                         |                         |                        |                         |                      |
| <b><u>NET MOVEMENT IN FUNDS</u></b>   |             | <b><u>(3550)</u></b>  | <b><u>(466)</u></b>     | <b><u>(2564)</u></b>    | <b><u>NIL</u></b>      | <b><u>(6580)</u></b>    | <b><u>15501</u></b>  |
| <b>BALANCES B/FWD 1/1/2021</b>  |             | <b><u>76301</u></b>   | <b><u>21378</u></b>     | <b><u>311929</u></b>    | <b><u>12000</u></b>    | <b><u>421608</u></b>    | <b><u>406107</u></b> |
| <b>BALANCES C/FWD AS AT</b>   |             | <b><u>72751</u></b>   | <b><u>20912</u></b>     | <b><u>309365</u></b>    | <b><u>12000</u></b>    | <b><u>415028</u></b>    | <b><u>421608</u></b> |

## 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 21<sup>st</sup> March 2023 and signed on its behalf by:-

Rev. Andrew Housley.



**RECTOR**

Mrs Margaret Ellams



**CHURCH WARDEN**

# ST. MICHAEL'S CHURCH - AUGHTON

## Annual Report

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## Financial Statements

### of the

## Parochial Church Council

For the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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           |
|---|----------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|
| <b><u>INCOMING RESOURCES</u></b>  |                |                      |                     |                      |                     |                      |                      |
| 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             | Nil                  | -                   | 19482                |                     | 19482                | 1880                 |
| <b><u>TOTAL INCOMING RESOURCES</u></b>  |                | <b><u>95105</u></b>  | <b><u>10568</u></b> | <b><u>32183</u></b>  | <b><u>0</u></b>     | <b><u>137856</u></b> | <b><u>114026</u></b> |
| <b><u>RESOURCES USED.</u></b>   |                |                      |                     |                      |                     |                      |                      |
| 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                 |
| <b><u>Other Outgoings</u></b>   | 3e             | <b><u>Nil</u></b>    | <b><u>-</u></b>     | <b><u>-</u></b>      | <b><u>-</u></b>     | <b><u>Nil</u></b>    | <b><u>Nil</u></b>    |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>  |                | <b><u>103935</u></b> | <b><u>0</u></b>     | <b><u>30497</u></b>  | <b><u>0</u></b>     | <b><u>134432</u></b> | <b><u>109546</u></b> |
| <b>NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS &amp; LOSS</b> |                | <b>(8830)</b>        | <b>10568</b>        | <b>1686</b>          | <b>0</b>            | <b>3424</b>          | <b>4480</b>          |
| Untraceable Accounts Error 2022   | 298            | -                    | -                   | -                    | -                   | 298                  | (914)                |
| <b>GAINS/(LOSSES) ON INVESTMENTS</b>  |                |                      |                     |                      |                     |                      |                      |
| Realised  |                | -                    | -                   | -                    | -                   | -                    | -                    |
| Unrealised Investment Bond LOSS   | (10302)        | -                    | -                   | -                    | -                   | (10302)              | 11935                |
| <b><u>NET RESOURCES FOR YEAR</u></b>  | <b>(18834)</b> |                      | <b>10568</b>        | <b>1686</b>          | <b>NIL</b>          | <b>(6580)</b>        | <b>15501</b>         |
| <b>TRANSFER BETWEEN FUNDS</b>   | 15284          | (11034)              |                     | (4250)               | -                   | NIL                  | NIL                  |
| (Funds transferred between sectors)   |                |                      |                     |                      |                     |                      |                      |
| See Page 2-13 (Net assets)  |                |                      |                     |                      |                     |                      |                      |
| <b><u>NET MOVEMENT IN FUNDS</u></b>   |                | <b>(3550)</b>        | <b>(466)</b>        | <b>(2564)</b>        | <b>NIL</b>          | <b>(6580)</b>        | <b>15501</b>         |
| <b>BALANCES B/FWD 1/1/2021</b>  |                | <b>76301</b>         | <b>21378</b>        | <b>311929</b>        | <b>12000</b>        | <b>421608</b>        | <b>406107</b>        |
| <b>BALANCES C/FWD AS AT 31<sup>st</sup> DECEMBER 2022</b>                       |                | <b><u>72751</u></b>  | <b><u>20912</u></b> | <b><u>309365</u></b> | <b><u>12000</u></b> | <b><u>415028</u></b> | <b><u>421608</u></b> |

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

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 31<sup>st</sup>. 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 6<sup>th</sup> 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 31<sup>st</sup>. December.

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**PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL –AUGHTON**

**NOTES TO THE FINANCIAL STATEMENTS (Cont.) for the year ended 31<sup>st</sup> December 2022.**

| <b>2. INCOMING RESOURCES</b>    |   | General             | Designated          | Restricted          | Endowment       | Total Funds          |                      |
|---------------------------------|---|---------------------|---------------------|---------------------|-----------------|----------------------|----------------------|
| <b>Code/Note</b>                | <b>All values to the nearest £</b>          | <b>Funds</b>        | <b>Funds</b>        | <b>Funds</b>        | <b>Funds</b>    | <b>2022</b>          | <b>2021</b>          |
| <b>2a</b>                       | <b><u>Voluntary Income</u></b>              |                     |                     |                     |                 |                      |                      |
| 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                  |
|                                 |   | <b><u>72804</u></b> | <b><u>10431</u></b> | <b><u>7178</u></b>  |                 | <b><u>90413</u></b>  | <b><u>97144</u></b>  |
| <b>2b</b>                       | <b><u>Fund Raising Activities</u></b>       |                     |                     |                     |                 |                      |                      |
| 9                               | Christmas Lantern Carols&Mkt                | 462                 | -                   | -                   |                 | 462                  | 29                   |
| 9                               | Harvest Hot-Pot Quiz                        | 941                 | -                   | -                   |                 | 941                  | -                    |
|                                 |   | <b><u>1403</u></b>  | <b><u>NIL</u></b>   | <b><u>NIL</u></b>   |                 | <b><u>1403</u></b>   | <b><u>29</u></b>     |
| <b>2c</b>                       | <b><u>Income from Investments</u></b>       |                     |                     |                     |                 |                      |                      |
| 10                              | Bank Interest - Church                      | 11                  | 137                 | 340                 |                 | 488                  | 46                   |
| 10                              | - School Gov.                               | -                   | -                   | -                   |                 | -                    | -                    |
|                                 |   | <b><u>11</u></b>    | <b><u>137</u></b>   | <b><u>340</u></b>   |                 | <b><u>488</u></b>    | <b><u>46</u></b>     |
| <b>2d</b>                       | <b><u>Statutory Fees</u></b>                |                     |                     |                     |                 |                      |                      |
| 11                              | PCC Church Fees                             | <b><u>9155</u></b>  |                     |                     |                 | <b><u>9155</u></b>   | 7474                 |
| <b>2e</b>                       | <b><u>Income from Church Activities</u></b> |                     |                     |                     |                 |                      |                      |
| 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                 |
|                                 |   | <b><u>11732</u></b> | <b><u>-</u></b>     | <b><u>5183</u></b>  |                 | <b><u>16915</u></b>  | <b><u>7453</u></b>   |
| <b>2f</b>                       | <b><u>Other Incoming Resources</u></b>      |                     |                     |                     |                 |                      |                      |
| 13                              | Share Rectory by Holy Trinity               | nil                 | -                   | 2026                | -               | 2026                 | 1880                 |
| 13                              | Insurance Claim Church Path                 | nil                 |                     | 17456               |                 | 17456                | -                    |
|                                 |   | <b><u>NIL</u></b>   | <b><u>-</u></b>     | <b><u>19482</u></b> | <b><u>-</u></b> | <b><u>19482</u></b>  | <b><u>NIL</u></b>    |
| <b>TOTAL INCOMING RESOURCES</b> |   | <b><u>95105</u></b> | <b><u>10568</u></b> | <b><u>32183</u></b> | <b><u>0</u></b> | <b><u>137856</u></b> | <b><u>114026</u></b> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**for the year ended 31<sup>st</sup> December 2022**

**3. RESOURCES EXPENDED**

| <b>Code/Note</b>                | <b>All values to the nearest £</b>                             | <b>General Funds</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Endowment Funds</b> | <b>Total 2022</b>    | <b>Funds 2021</b>    |
|---------------------------------|--|----------------------|-------------------------|-------------------------|------------------------|----------------------|----------------------|
| <b>3a</b>                       | <b><u>Costs of Generating Voluntary Income &amp; Funds</u></b> |                      |                         |                         |                        |                      |                      |
| 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  | -                    |                         | -                       |                        | -                    | -                    |
|                                 | <b><u>Total 3a</u></b>   | <b><u>764</u></b>    | <b><u>NIL</u></b>       | <b><u>9</u></b>         |                        | <b><u>773</u></b>    | <b><u>92</u></b>     |
| <b>3b</b>                       | <b><u>Mission &amp; Charitable Giving:</u></b>                 |                      |                         |                         |                        |                      |                      |
| 18                              | Ofverseas Missionary Societies                                 | -                    |                         | -                       |                        | -                    | -                    |
| 18                              | Overseas Relief / Dev Agencies                                 | -                    |                         | 1360                    |                        | 1360                 | 1369                 |
| 18                              | Home Mission & Other Churches                                  | NIL                  |                         | -                       |                        | -                    | -                    |
| 18                              | Secular Charities  | -                    |                         | -                       |                        | -                    | -                    |
|                                 | <b><u>Total 3b</u></b>   | <b><u>NIL</u></b>    |                         | <b><u>1360</u></b>      |                        | <b><u>1360</u></b>   | <b><u>1369</u></b>   |
| <b>3c</b>                       | <b><u>Church Activities</u></b>                                |                      |                         |                         |                        |                      |                      |
| 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                  |
|                                 | <b><u>Total 3c</u></b>   | <b><u>101231</u></b> | <b><u>-</u></b>         | <b><u>7831</u></b>      |                        | <b><u>109062</u></b> | <b><u>102582</u></b> |
| <b>3d</b>                       | <b><u>Major Capital Expenditure</u></b>                        |                      |                         |                         |                        |                      |                      |
| 27                              | Church Page (2 – 19)   | -                    | -                       | 21297                   | -                      | 21297                | 4259                 |
| 28                              | Hall Major Repairs Page(2-14)                                  | 1940                 | -                       | -                       | -                      | 1940                 | 1244                 |
|                                 | <b><u>Total 3d</u></b>   | <b><u>1940</u></b>   | <b><u>-</u></b>         | <b><u>21297</u></b>     | <b><u>-</u></b>        | <b><u>23237</u></b>  | <b><u>5503</u></b>   |
| <b>TOTAL RESOURCES EXPENDED</b> |  | <b>103935</b>        | <b>-</b>                | <b>30497</b>            | <b>NIL</b>             | <b>134432</b>        | <b>109546</b>        |



**PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Page 2 – 7**

**for the year ended 31<sup>st</sup> December 2022**

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

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.**

| <b>5a TANGIBLE ASSETS<br/>(All Unrestricted)</b> | <b>Freehold Land<br/>&amp; Buildings</b> | <b>Church<br/>Equipment</b> | <b>Total</b>    | <b>Previous<br/>Year</b> |
|--|--|-----------------------------|-----------------|--------------------------|
| <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                                   | <b>£273,799</b>                          | <b>-</b>                    | <b>£273,799</b> | <b>£273,799</b>          |

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)**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**for the year ended 31<sup>st</sup> 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><b>73656</b></u> | <u><b>64667</b></u> |

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

**6a. ACCRUALS AND DEFERRED INCOME as at 31<sup>st</sup> December 2022.**

| All values to the nearest £        | <u>B'fwd.</u> | <u>Actual</u>           | Net         | <u>Accrual</u>    | <u>Accounts</u>         |
|------------------------------------|---------------|-------------------------|-------------|-------------------|-------------------------|
| <b>6a. Debtors.</b>                |               | <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  | <u>1815</u>       | <u>1815<sup>^</sup></u> |
| Tax Refunds Gift Aid Claim (Dec22) | -             | (To be Claimed in 2023) |             |                   |                         |
|                                    | <u>4619</u>   | <u>6740</u>             | <u>2121</u> | <u><b>NIL</b></u> | <u>2121</u>             |

**\* 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   |                               |        |     | <u>4063</u> |

Other Gift Aid to be Claimed is:-

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

**(Restricted)**

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

**Jan/Dec 2022 – Total Claim £20798                      £ 5199<sup>^</sup>**

**Dec 2022 Claim**

**To be made in 2023**

**Gift Aid Due 6<sup>th</sup> April 2022– 31<sup>st</sup> 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 31<sup>st</sup> December 2022.**LIABILITIES as at 31<sup>st</sup> December 2022.**

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

**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**

|   | <b><u>UNRESTRICTED</u></b> |                                     |                       |
|---|----------------------------|-------------------------------------|-----------------------|
|   | <b><u>3 Mths</u></b>       | <b><u>9 Mths</u></b>                | <b><u>12 Mths</u></b> |
| <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              |
| <b>Total GASDS Claims</b>                         | <b>£1,335.81</b>           | <b>£4,589.37</b>                    | <b>£5,925.18</b>      |
| <b>Amount Claimed April 2022</b>                  | <b>£1227.05</b>            |                                     |                       |
| <b>Under Claim April 2022 added to 9mth Claim</b> | <b>£ 108.76</b>            | <b>£ 108.76</b>                     | <b>£ nil</b>          |
|   |                            | £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)                         |                            | <b>£ 4,983.13</b>                   | <b>£6,210.18*</b>     |
|   |                            | <b><u>TO BE CLAIMED IN 2023</u></b> |                       |

**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 |

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

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31<sup>st</sup> December 2022.**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  | FUND MOVEMENTS        |         | Expenditure                              |                       |
|---|-----------------------|---------|--|-----------------------|
| <b><u>Child Sponsorship (Restricted)</u></b>          |                       |         |  |                       |
| Balance brought forward                               | 686.43                |         | Compassion Direct Debits:- 12 mths       | 1369.00               |
| Donations See <b>Page (2-13) 9A</b>                   | <b>1083.00</b>        |         | <u>Less</u> Interest Earned from LDBF    | <u>9.17</u>           |
| <b>See part Donations Page (2-5) Code 4</b>           |                       |         | Net Funds paid ( <b>Page 2-6 3b</b> )    | <b>1359.83</b>        |
|   |                       |         | Balance carried forward                  | <u>409.60</u>         |
|   | <u><b>1769.43</b></u> |         | <b>(See Liability Accruals Page 2-9)</b> | <u><b>1769.43</b></u> |
| <b><u>Children's Fund (Restricted)</u></b>            |                       |         |  |                       |
| Balance b/fwd:-                                       | 1240.19               |         | Books                                    | -                     |
| Interest (LDBF)                                       | <u>16.56</u>          | 1256.75 | Easter Eggs & Sweets                     | -                     |
| Donations See <b>Page (2-13) 9A</b>                   | <b>nil</b>            |         | <b>(Page (2-6) 3a -17)</b>               | <b>nil</b>            |
|   |                       |         | Balance (c/fwd)                          | <u>1256.75</u>        |
|   | <u>1256.75</u>        |         |  | <u>1256.75</u>        |
| <b><u>St Michael's Mothers Union (Restricted)</u></b> |                       |         |  |                       |
| 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>          |
| <b><u>St Michael's Youth Club (Restricted)</u></b>    |                       |         |  |                       |
| 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>         |
| <b><u>St Michael's Choir Fund (Restricted)</u></b>    |                       |         |  |                       |
| 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 31<sup>st</sup> December 2022.**

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

**FUND MOVEMENTS** (Continued)

| <b>Income</b>  |                         | <b>Expenditure</b>                                |                     |
|--|-------------------------|---|---------------------|
| <b><u>FRIENDS OF ST MICHAEL (Designated)</u></b>         |                         |   |                     |
| Balance brought forward                                  | 25969                   | Jazz Night Picnic Boxes                           | <u>630</u>          |
| Interest (LDBF)  | <u>300</u> 26269        | <b>Page (2-6) 3c Code (25)</b>                    | <b><u>630*</u></b>  |
| Tax Claims Recv'd in 2022                                | <u>941</u> 27210*       | Church Alarm Service                              | 60                  |
| Bridge Mornings x 1                                      | 1284                    | Church Boiler Repairs                             | 235                 |
| Jazz Night   | 1561                    | Church Roof Gutters Cleaning                      | 220                 |
| Weddings Donations                                       | nil                     | Church Toilet Sewer Repair                        | 102                 |
| Funeral Donations  | <u>175</u> <b>3020</b>  | Lychgate Slope- Yorkstone Paved                   | 1464                |
|  |                         | <u>Wall Memorials Plaques Survey</u>              | <u>1512</u>         |
|  |                         | <b>Page (2-19)Major Capital Expend.</b>           | <b><u>3593*</u></b> |
| <b>Page (2-5) 2e Codes (12)</b>                          |                         | Graveyard Bin Waste ( <b>Page2-15</b> )           | 1525                |
| Membership Subs for yr (Non G/Aid)                       | <b>520</b>              | Graveyard Grass Cutting ( <b>Page2-15</b> )       | 2420                |
| Membership Subs for yr (G/Aid)                           | <b><u>3730</u></b>      | Dead Tree Removal ( <b>Page2-15</b> )             | 600                 |
| <b>Page (2-5) 2a Codes (1&amp;2)</b>                     |                         | Engrave Gate Sign ( <b>Page2-15</b> )             | 55                  |
| <b>TOTAL Income – other sources</b>                      | <u>7270*</u>            | Turf Path for Ashes Graves ( <b>Page2-15</b> )    | <u>252</u>          |
|  |                         | Graveyard Total Expenditure                       | <b><u>4852*</u></b> |
|  |                         | <b>TOTAL Friends Expenditure</b>                  | 9075*               |
|  |                         | <b>Balance carried forward</b>                    | <b><u>25405</u></b> |
|  | <u>34480*</u>           |   | <u>34480</u>        |
| <b><u>LEGACIES (PCC Designated)</u></b>                  |                         |   |                     |
| 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> <b>10431</b> |   |                     |
| <b>Page (2-5) 2a Codes (7)</b>                           | <u>31660</u>            |   | <u>31660</u>        |
| <b><u>Mission Opportunities Fund PCC(Designated)</u></b> |                         |   |                     |
| 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>            |
| <b><u>CHURCH FLOWER Fund PCC(Designated)</u></b>         |                         |   |                     |
| Fund Balance b/fwd                                       | 170                     | Purchase of Altar Flowers (Cash)                  | <b>63</b>           |
| Cash Float brought forward                               | 72                      |   |                     |
| Interest (LDBF)  | <u>2</u> 244            | Cash Float c/fwd                                  | <b>104</b>          |
| Donations by Cash direct                                 | 95                      | Fund Balance c/fwd (Part of LDBF d/a)             | <u>262</u>          |
| Donations via Bank                                       | <u>90</u> <b>185</b>    |   | <u>429</u>          |
|  | <u>429</u>              |   |                     |
| <b>Page (2-9) 8 Code (4)</b>                             | -                       | <b>Page (2-15) 12 Code (23a) and Page (2-8) 6</b> |                     |

**PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31<sup>st</sup> 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><br><u>direct to charities</u><br><u>re monies raised</u><br><u>by Congregation.</u><br><u>By Weds</u><br><u>Fellowship</u> |
| 18                            | <b>Overseas Mission</b>                          |                    |                  |             |             |   |
|                               | 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                            | <b>Christian Relief and Development Agencies</b> |                    |                  |             |             |   |
|                               | Child Sponsorship via                            | -                  | 1369             | 1369        | 1369        | 50  |
|                               | Tear Fund/Compassion                             |                    |                  |             |             |   |
|                               |  | <u>nil</u>         | <u>1369</u>      | <u>1369</u> | <u>1369</u> |   |
| 18                            | <b>Home Missions and Church Societies</b>        |                    |                  |             |             |   |
|                               | 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                            | <b>Secular Charities</b>                         |                    |                  |             |             |   |
|                               | 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>  |
|                               | <b>Totals</b>                                    | <u>nil</u>         | <u>1369</u>      | <u>1369</u> | <u>1369</u> | <u>UPDATED</u><br><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 31<sup>st</sup> December 2022.**

**10. ANALYSIS OF NET ASSETS BY FUND.**

| (All values to the nearest £) |                     | <b>(UNRESTRICTED)</b> |                      | <b>RESTRICTED</b>   | <b>ENDOWMENT</b>     | <b>Totals</b>        |
|-------------------------------|---------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|
|                               | General Funds       | Designated Funds      | <b>Funds</b>         | <b>Funds</b>        | <b>2022</b>          | <b>2021</b>          |
| <b>Fixed Assets</b>           |                     |                       |                      |                     |                      |                      |
| <b>PCC</b>                    |                     |                       |                      |                     |                      |                      |
| Aberdeen M-M Ethical Bond     | 56908               |                       | -                    | 12000               | 68908                | 79210                |
| Church Hall (since 1999)      |                     |                       | <u>273799</u>        |                     | <u>273799</u>        | <u>273799</u>        |
|                               | <u>56908</u>        |                       | <u>273799</u>        | <u>12000</u>        | <u>342707</u>        | <u>353009</u>        |
| <b>Current Assets</b>         |                     |                       |                      |                     |                      |                      |
| <b>PCC</b>                    |                     |                       |                      |                     |                      |                      |
| 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                |
| <b>PCC Debtors</b>            | <b>(nil)</b>        |                       | <b>(nil)</b>         |                     | <b>(nil)</b>         | 4619                 |
| <b>PCC Liabilities</b>        | <b>(nil)</b>        |                       | <b>(1335)</b>        |                     | <b>(1335)</b>        | <b>( 687)</b>        |
| <b>Net PCC Current Assets</b> | 15843               | <u>20912</u>          | <u>28161</u>         | <u>Nil</u>          | <u>64916</u>         | <u>61090</u>         |
| <b>School Governors.</b>      |                     |                       |                      |                     |                      |                      |
| TSB Account                   |                     |                       | 7405                 |                     | 7405                 | 7509                 |
| <b>TOTAL NET</b>              | <b><u>72751</u></b> | <b><u>20912</u></b>   | <b><u>309365</u></b> | <b><u>12000</u></b> | <b><u>415028</u></b> | <b><u>421608</u></b> |

**z**

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

| <b>INCOME</b>                        |                         |                  | <b>EXPENDITURE</b>        |                         |                      |
|--------------------------------------|-------------------------|------------------|---------------------------|-------------------------|----------------------|
| <b>2a Code (8) and 3c Code (23a)</b> |                         |                  | <b>Churchyard Account</b> |                         |                      |
| <u>2021</u>                          |                         | <u>2022</u>      | <u>2021</u>               |                         | <u>2022</u>          |
| 500                                  | Parish Council Grant    | <b>500</b>       | 2760                      | Grass Cutting           | 2920*                |
| <u>150</u>                           | 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>          |
| <b>2e Code (12) and 3c Code (25)</b> |                         |                  | <b>Card Stall Account</b> |                         |                      |
| nil                                  | Sales 2022              | <b>100.00</b>    | nil                       | Purchases 2022          | <b>nil</b>           |
|                                      | Cash Float b/fwd        | 27.50            |                           | Cash Float c/fwd        | 27.50                |
|                                      |                         | <u>127.50</u>    |                           | <b>Profit to PCC</b>    | <b><u>100.00</u></b> |
|                                      |                         |                  |                           |                         | <u>127.50</u>        |
| <b>2e Code (12) and 3c Code (25)</b> |                         |                  | <b>Trading Account</b>    |                         |                      |
| 8                                    | Sale of Key Rings etc   | <b><u>68</u></b> | nil                       | Purchase Tea Towels etc | <b><u>nil</u></b>    |

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

**11a ANALYSIS OF INCOME FROM CHURCH ACTIVITIES**

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

**Church Hall Account**

| <b>INCOME</b> |  | <b>EXPENDITURE</b> |   |
|---------------|--|--------------------|---|
| <b>2021</b>   | <b>2022</b>                                    | <b>2021</b>        | <b>2022</b>                               |
|               | <b><u>Donations for Heat &amp; Light:-</u></b> |                    | <b><u>Operation Costs:-</u></b>           |
| 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                     |
| 120           | (Code 2e -12) Sub Total <b><u>865</u></b>      | <u>nil</u>         | Sunday Catering <u>63</u>                 |
|               |  | 4808               | Operations Total <b><u>8219*</u></b>      |
|               | <b><u>Donations for Maintenance Work</u></b>   |                    | <b><u>Major Maintenance Work</u></b>      |
| 835           | New Projector nil                              | 200                | Dead Trees Removed 800                    |
|               | <b><u>Hall Hire:-</u></b>                      | 210                | Exterior Wood Painting <u>1140</u>        |
| 10            | Art Class 520                                  | 834                | <b><u>(To Major Expenditure) 1940</u></b> |
| 312           | Aughton U3A-Wellbeing 104                      | 1244               | <b><u>(Page 2-19)</u></b>                 |
| 176           | Aughton U3A- Cash Flow 71                      |                    | <b><u>Maintenance &amp; Repairs.</u></b>  |
| 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 <u>100</u>                |
| -             | Yoga Class (Feral Moon) 468                    |                    | 2660                                      |
| 253           | Yoga Flow Class 546                            | -260               | Refund Parkinson's Soc. <u>NIL</u>        |
| 322           | Private Parties <u>1051</u>                    | 2379               | <b><u>Maintenance Total 2660*</u></b>     |
| 5377          | (Code 2e-12) Sub Total <b><u>10597</u></b>     |                    | <b><u>(Code 3c-25)</u></b>                |
| 6332          | Total Income 11462                             | 8413               | Total Expenditure <b><u>10879</u></b>     |
| 2099          |  |                    | EXCESS INCOME <u>583</u>                  |
| 8431          | <u>11462</u>                                   | <u>8413</u>        | <u>11462</u>                              |



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31<sup>st</sup> December 2022.

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

## Code

|     |  | <u>2022</u>  | Designated | Restricted | Totals       | <u>2021</u>  |
|-----|--|--------------|------------|------------|--------------|--------------|
| 20  | <u>Wages/Salaries</u>                  |              |            |            |              |              |
|     | Organist                               | 2409         |            |            | 2409         |              |
|     | Relief Organists                       | 100          |            |            | 100          | 1472         |
|     | Pension Costs                          | <u>nil</u>   |            |            | <u>nil</u>   | nil          |
|     |  | <u>2509</u>  |            |            | <u>2509</u>  | 1472         |
| 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 &amp; 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                     | <u>299</u>   |            |            | <u>299</u>   | <u>299</u>   |
|     |  | <u>4330</u>  |            |            | <u>4330</u>  | <u>3983</u>  |
| 24  | <u>Church Utility Bills</u>            |              |            |            |              |              |
|     | Electricity                            | 608          |            |            | 608          | 476          |
|     | Gas                                    | 1966         |            |            | 1966         | 1380         |
|     | Water                                  | <u>160</u>   |            |            | <u>160</u>   | <u>115</u>   |
|     |  | <u>2734</u>  |            |            | <u>2734</u>  | <u>1971</u>  |
|     | TOTALS                                 | <u>11630</u> | <u>-</u>   | <u>397</u> | <u>12027</u> | <u>10904</u> |

## PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31<sup>st</sup> December 2022.

(All values to the nearest £)

12.

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

| INCOME      |                     |             | EXPENDITURE |                         |             |
|-------------|---------------------|-------------|-------------|-------------------------|-------------|
| 2021        |                     | 2022        | 2021        |                         | 2022        |
|             | <u>Weddings</u>     |             |             |                         |             |
| 1180        | P C C               | 1572        |             |                         |             |
| 155         | Banns & Wed/Cert    | 240         |             |                         |             |
| 50          | Heat & Light        | 150         |             |                         |             |
| 200         | Sides Person Donate | 300         |             |                         |             |
| 50          | Console Use         | 25          |             |                         |             |
| Nil         | Video               | 100         | nil         | Video                   | NIL         |
| -           | Live Stream         | 50          |             |                         |             |
| <u>1635</u> |                     | <u>2437</u> | <u>nil</u>  |                         | <u>NIL</u>  |
|             | <u>Funerals</u>     |             |             |                         |             |
| 4989        | P C C               | 5051        |             |                         |             |
| 200         | Heat & Light        | 600         |             |                         |             |
| 550         | Sides Person Donate | 892         |             | Refund Overcharge       | 50          |
| 100         | Console Use         | 75          |             |                         |             |
| -           | Live Stream         | 150         |             |                         |             |
| <u>5839</u> |                     | <u>6768</u> | <u>7474</u> | <u>Surplus PCC Fees</u> | <u>9155</u> |
| <u>7474</u> | FULL TOTAL          | <u>9205</u> | <u>7474</u> |                         | <u>9205</u> |

13.

**ANALYSIS OF CHURCH MINISTRY**

**Various Items Page (2-6) 3c**

|                | 2021        |                           | 2022        |
|----------------|-------------|---------------------------|-------------|
| <u>Code 19</u> | 75534       | Diocesan Quota            | 71522       |
| <u>Code 21</u> |             | <u>Clergy Expenses:-</u>  |             |
|                | 677         | Rector – Mileage          | 815         |
|                | 150         | Telephone                 | 150         |
|                | <u>827</u>  |                           | <u>965</u>  |
| <u>Code 21</u> |             | <u>Rectory Expenses:-</u> |             |
|                | 3296        | Council Rates             | 3429        |
|                | 451         | Water Rates               | 597         |
|                | 3747        | (Less ½ Costs donated     | 4026        |
|                |             | H/T Bickerstaff 2026)     |             |
|                | -           | Stationery                | 10          |
|                | 67          | Rectory Inks              | -           |
|                | <u>3814</u> | Page (2-6) Code 3c-21     | <u>4036</u> |
| <u>Code 21</u> |             | <u>Visiting Clergy</u>    |             |
|                | 54          | Clergy Expenses           | 248         |
|                | 25          | Readers Subs              | 25          |
| -              | <u>79</u>   |                           | <u>273</u>  |

**PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL – AUGHTON**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31<sup>st</sup> 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        | -           |
| <b>Mission Costs &amp; Parish Trn</b>     | <b>507</b>  | <b>-</b>   | <b>-</b>   | <b>507</b> | <b>290</b>  |

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               |
| <b>Totals</b>             | <b><u>767</u></b> |            | <b><u>715</u></b> |

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               |             | (Page 5) (Code 12) |                   |
| <u>9</u>    | Excess Income 2021             | <u>nil</u>        | <u>-</u>    | Deficit 2022       | <u>140</u>        |
| <u>9</u>    | <b>Total (Page 6 Code 23a)</b> | <b><u>152</u></b> | <u>9</u>    | <b>Total</b>       | <b><u>152</u></b> |

**PAROCHIAL CHURCH COUNCIL OF ST. MICHAEL - AUGHTON**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31<sup>st</sup> 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           | <b>Page (2-6) 3a Code (17)</b> | <b>£68.00</b>  |
| 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           |                                |                |
| <b>T5TAL Page (2-5) 2b Code (9)</b> | <b>£ 462.15</b> | <b>TOTAL</b>                   | <b>£462.15</b> |

**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          |
| <b>TOTAL Page (2-5) 2e Code (12)</b> | <b>763.50</b>  | <b>TOTAL Page (2-6) 3c Code (25)</b> | <b>845.51</b> |
| Excess Expenditure for 2022          | 82.01          |                                      |               |
| <b>Total</b>                         | <b>845.51</b>  | <b>Total</b>                         | <b>845.51</b> |
| 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                | <b>£340.27</b> | Surplus carried forward to 2022      | £340.27       |
| <b>Page (2-8) (6)</b>                |                |                                      |               |

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>   |
|--|------------|--|------------|
| <b><u>No Activities Undertaken</u></b> | <b>NIL</b> | <b><u>No Activities Undertaken</u></b> | <b>NIL</b> |
|  |            | 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 31<sup>st</sup> December 2022.

16.

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

| <b>Code 27</b>                              | General<br>Funds  | Designated<br><u>Ch. Maintenance</u> | Restricted<br><u>Funds</u> | <u>2022</u><br><u>COST</u> | <u>2021</u>         |
|---|-------------------|--------------------------------------|----------------------------|----------------------------|---------------------|
| Church Path – Gravel Temp Repair            | -                 | -                                    | 1,264                      | 1,264                      | -                   |
| Church Path - Yorkstone Repair              | -                 | -                                    | 16,440                     | 16,440                     | 2636                |
| Sub Total <b>To Page (2-6)3d</b>            | NIL               | Nil                                  | 17,704                     | 17,704                     | 2636                |
| <b>(Friends St. Michael)</b>                |                   |                                      |                            |                            |                     |
| Church Alarm Service                        |                   |                                      | 60                         | 60                         | <b>77</b>           |
| 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 <b>To Friends A/C page (2-11)</b> | -                 | -                                    | 3,593                      | 3,593                      | 1,623               |
| <b><u>FULL TOTAL</u></b>                    | <b><u>NIL</u></b> | <b><u>NIL</u></b>                    | <b><u>21,297</u></b>       | <b><u>21,297</u></b>       | <b><u>4,259</u></b> |

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

| <b>Code 28</b>                   | General<br>Funds | Designated<br><u>Ch. Maintenance</u> | Restricted<br><u>Funds</u> | <u>2022</u><br><u>COST</u> | <u>2021</u> |
|----------------------------------|------------------|--------------------------------------|----------------------------|----------------------------|-------------|
| Hall – Remove Dead Trees         | 800              | -                                    | -                          | 800                        | 410         |
| Hall – Exterior Wood Painting    | 1,140            | -                                    | -                          | 1140                       | 834         |
| Sub Total <b>To Page (2-6)3d</b> | 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 31<sup>st</sup> 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        |
|  |                                 | £                  | £           |
| <b><u>Incoming Resources:-</u></b>           |                                 |                    |             |
| Income from Activities:-                     |                                 |                    |             |
| Code 2e-12                                   | Aughton Pavilion Playgroup      | 1400               | 1400        |
| Code 2c-10                                   | Bank Interest                   | -                  | -           |
|  |                                 | <b>1400</b>        | <b>1400</b> |
| <b><u>Resources Used:-</u></b>               |                                 |                    |             |
| <b><u>Operating Costs:-</u></b>              |                                 |                    |             |
| Land Rent (3 Years)                          |                                 | 772                | 257         |
| Insurance                                    |                                 | 432                | 416         |
| <b><u>Pre-School Repairs:-</u></b>           |                                 |                    |             |
| Repairs to Ramp                              |                                 | 300                |             |
| -  |                                 |                    |             |
| <b><u>School Expenses:-</u></b>              |                                 |                    |             |
| NIL  |                                 | -                  | -           |
| Code 3b-22                                   | <b><u>Total Expenditure</u></b> | <b>1504</b>        | <b>673</b>  |
| Net Income/(Outgoings)                       |                                 | -(104)             | 727         |
| Balance from previous year                   |                                 | <u>7509</u>        | <u>6782</u> |
| Balance as at 31 <sup>st</sup> December 2021 |                                 | <u>7405</u>        | <u>7509</u> |
| <b><u>Funded By:-</u></b>                    |                                 |                    |             |
| Page 2-8<br>Note 6                           | Lloyds/TSB Cheque account       | <b><u>7405</u></b> | <u>7509</u> |

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 31<sup>st</sup> 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>      |
| <b>BANK BALANCE AS AT :-</b> | <b>31-Dec-22</b>   | <b>£ 24,488.84 CREDIT</b> |

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 <sup>th</sup> 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             | <u>£236.69</u> | 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 31<sup>st</sup> December 2022.**  
**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**, 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 21<sup>st</sup> 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 31<sup>st</sup>. 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.

31<sup>st</sup> March 2023