

St Luke, Great Crosby, Liverpool

Annual Report
of the
Parochial Church Council

For the year ended 31 December 2022

Approved and signed

Signed *Lesley Dancien* Dated *30/4/23*

PCC Chair *(acting)*

Administrative Information

St Luke's Church, 71 Liverpool Road, Crosby, Liverpool L23 5SE

Telephone Number: 0151 931 3119

Office correspondence to Parish Administrator (Gaynor Robertson), Parish Centre, at the above address.

Bankers:	Barclays Bank, 337-339 Stanley Road, Bootle, Liverpool L20 3EB
Independent Examiner:	Tony Deegan, Community Accountant Sefton CVS, 3rd Floor, North Wing, Burlington House Crosby Road North, Waterloo, L22 0LG
Legal Advisers:	Black Norman, 67-71 Coronation Road, Crosby, Liverpool, L23 5RE
Quinquennial Architect:	Bill Schafer, 56 Belvidere Road, Ashton in Makerfield, WN14 8RU

PCC

For the period 1 January 2021 until the date of approval for this report, the following people served as PCC members:

Vicar:	Rev Amanda Bruce	(Chair)
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Assistant Minister:	Rev Jackie Parry
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Church Wardens:	John Turner	(from APCM 2021)
	Colin Stephens	

Vice Chair:	Lesley Deninson	(from APCM 2021)
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Treasurer:	Caroline Ramsey	(from Dec 2017)
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Secretary:	James Stewart	(from APCM 2021)
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Deanery Synod Representatives:	Rosemary Turner	(from APCM 2020)
	Zorina Jones	(from APCM 2020)
	Caroline Ramsey	(from APCM 2019)
	Keith Cawdron	(from APCM 2020)
	James Stewart	(from APCM 2022)

Lay Reader rep	Keith Cawdron
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Elected Members:	Lesley Deninson	(from APCM 2022)
	Carole Firth	(from APCM 2020)
	Marina Penzie	(from APCM 2020)
	Karen Austin-Smith	(from APCM 2020)
	Michelle Heaps	(from APCM 2020)
	Colin Gill	(from APCM 2021)
	Irene Curwen	(from APCM 2021)
	Agnes Law	(from APCM 2021)
	Vaughan Thompson	(from APCM 2021)
	Emma Turner-Bone	(from APCM 2021)
	Lyn Newsham	(from APCM 2021)
	Jessica Dent	(from APCM 2022)
	Stephanie Scaife	(from APCM 2022)
	Lucy Wilton	(from APCM 2022)
	Chris Parsons	(from APCM 2022)
	Jim Stewart	(to APCM 2022)
	Jane Stephens	(to APCM 2022)
	Diane McMasters	(to APCM 2022)

Ex-officio Clergy	Rev. Dave Lowrie
	Rev. Margaret Quayle
	Rev. Mark Waters

Day to day management control of the Church is exercised by the Vicar and Church Wardens.

STRUCTURE, MANAGEMENT AND GOVERNANCE

St Luke's Church PCC is a body corporate and operates under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules.

The PCC is a charity registered with the Charity Commission, number 1128698 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. The PCC operates three sub committees: The Standing Committee, World Mission Group and the eco-church Group.

The Standing Committee prepares the agenda for the Parochial Church Council meetings and transacts any business that it has been empowered to do so. It also acts as a finance committee. Membership comprises: Vicar, vice-chair, Churchwardens, PCC Secretary, PCC Treasurer and can include one person elected by the PCC.

The World Mission Group, on behalf of the PCC, encourages support for annually agreed people and projects.

The Eco Group continue to promote Eco church and sustainable activities within the community.

PCC members have all been made aware of their responsibilities as trustees and understand basic health and safety, risk assessment and management, safeguarding of vulnerable adults and child protection procedures.

RISK ASSESSMENTS:

The PCC are mindful of their responsibilities in making their decisions.

FINANCIAL RISK:

The treasurer reports to each PCC meeting on the income and expenditure. The standing committee acts as a finance committee to support and advise. Investments are only made in approved low risk funds for charity use or where funds might support the Archbishop of Canterbury's initiative to create a fairer financial system for the whole community.

HEALTH AND SAFETY

The PCC have appointed Jim Stewart, a member of the church with specific experience in this field, to ensure that they are compliant with procedures and are made aware of changes. The Health and Safety policy is reviewed annually.

CHILD AND VULNERABLE ADULT PROTECTION

The PCC has complied with the duty to have due regard to House of Bishops Safeguarding Policy and Practise Guidance and the PCC has an appointed Parish Safeguarding Officer. The Archdeacon Safeguarding checklist completed in Sept 2022 demonstrated that the Parish is compliant with good Safeguarding practice and policy. Our policies are in line with those of the Diocese of Liverpool.

Over the year Rosemary has undergone Parish Safeguarding Officer (PSO) training. Long term records have been updated in line with guidance. New volunteers with the Warm Rooms project were recruited in line with the Safer Recruitment Policy.

GDPR

The PCC appointed Colin Gill as GDPR officer. The PCC offers thanks for all he has done in ensuring our systems and practices are GDPR compliant.

OPERATIONAL RISK

If the church building could not be used for any reason, the church hall would be used.

FUNCTIONS AND ACTIVITIES

The PCC (Powers) Measure 1956 states the PCC functions are:

- (a) co-operation with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical;
- (b) the consideration and discussions of matters concerning the Church of England or any other matters of religious or public interest, but not the declaration of the doctrine of the Church on any question;

- (c) making known and putting into effect any provision made by the diocesan synod or the deanery synod, but without prejudice to the powers of the council on any particular matter;
- (d) giving advice to the diocesan synod and the deanery synod on any matter referred to the council;
- (e) raising such matters as the council consider appropriate with the diocesan synod or deanery synod
- (f) appointing sidesmen (who are also known as assistants to the churchwardens).

When planning activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

PCC ACTIVITIES

The PCC met 7 times in 2022. In addition, given the isolation of the pandemic they met for a social event to build on fellowship. The PCC regularly discuss a number of issues, such as Finance, Health and Safety, World Mission, School, Eco activities, Safeguarding and Worship. In 2022 the PCC switched to a thematic approach, where each meeting has a specific theme and specific related issues/groups are the focus of the meeting. For example, one meeting was held in the school where the focus was on children and youth. Relevant people are invited to these meetings to enhance discussion.

Particular consideration was given to the church bells. A project team has been set up to look at options for repair/replacement of the bells. The team involves a mix of some PCC members and representatives of the bell ringers.

One of the meetings focussed on sustainability of the church. The PCC looked at the carbon emissions of the church and as a result supported the eco group in looking at an audit of the heating and holding transport days. In addition the PCC supported the planting of seven trees to celebrate the late Queen's jubilee. The planting involved local organisations and several dignitaries.

REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE IN THE YEAR 2022

A particular success this year has been the holding of specific church sessions to examine the vision for the church. This has enabled the PCC to agree an updated mission plan, with new initiatives starting as a result.

SUMMARY OF REVIEW OF OBJECTIVES...

Many church members were involved in both the online services and in church services, with rotas managed by the office and the IT team.

Our IT database system, 'ChurchSuite', has proved its value in resourcing online events and ensuring that church members received information as required. All information is treated as per GDPR requirements, and monitored by our GDPR officer.

In the grounds, work has continued through a mix of employee and volunteers.

The Pastoral Care team continued to provide care for those in our church and community via phone calls and doorstep visits.

Links with the Church school have been maintained through visits.

The membership of any Anglican church is often signified by the Electoral Roll.

In 2022 there were 235 members.

WORSHIP

As we recovered from Covid and the shutdown of all our services our worship pattern and attendance has changed:

- We have now developed a new pattern of Sunday worship, with the merged 9am and 11am services becoming a new 10am Communion service which is slightly less formal than the old 9am and slightly more formal than the 11am. It is working and we are seeing a mix of styles of music and liturgy across a whole month. This sees about 60-80 people in attendance weekly, although some are only coming fortnightly or monthly now. This service is also livestreamed to about 30 homes now, which is a change in attendance but allows people who are housebound or bound to dependents or still currently isolating as best they can due to health needs to join in the service and worship with their church.
- Alongside the 10am service we also have a 12.00 service twice a month. On the 2nd Sunday of a month this is Big Picnic Worship, a service for young children and families which originated during the summer of 2021, initially outside. This has been rightly described as ‘holy chaos’, although it seems to be getting calmer slowly. We have interactive songs courtesy of YouTube which the children dance to, a bible story leading to a game and craft to bring out the message in it, and some interactive prayers which are often out in our big Prayer box for Jesus. This sees anything between 50-70 people attending, with 3/5ths being adults and 2/5ths children. Many of these are families with whom we had no engagement with prior to the pandemic and so this is a new worshipping community of families. We are exploring ways to disciple the parents of these families beyond the content of the service itself.
- In late 2022, we restarted the 6.30pm service as a trial run. Sadly, we only got small numbers in general for these services. A review of this trial in Spring 2023 will determine if this continues weekly or not. This trial period contained services of all different types, from the more contemplative to more contemporary to more Charismatic worship and Youth-band led. We also have held several evenings for Mission Partners to come and share their activity and news with us, with Hannah Spiers coming in September, and Ethan Miller in late October. We are planning more Mission Partner evenings in 2023.
- We then have our Wednesday morning Communion service which now has a regular congregation of up to 16 people. Some of these are Wednesday only church members, others also attend the 10am Sunday service. But this has shown up the changing patterns of attendance as some people seek a smaller congregation to belong to, feeling safer in a less crowded environment.
- We were also able in 2022 to hold our normal Easter Vigil, Darkness to Light and Easter morning services without restrictions. This was repeated at Christmas, as we held a Carol Service for about 80 people, as well as a Christingle service for 250 people. We hosted 13 funerals/memorial services, 3 weddings, with no restrictions, and caught up on baptisms, baptising 16 small children. We had 2 young people confirmed at St Peter's Formby in the Summer.
- We have been able to welcome St Luke's Halsall CofE primary school, back into the church building for their school services at Easter, the start of the School year in September, St Luke's Day and Christmas.

In terms of capacity we have also received a second retired priest into the church, Rev. Mark Waters, as he moved into this area with his wife. This has eased some of the pressure of staffing Communion services in particular and has proved a blessing as new people bring new ways and experiences into our midst. Suffice it to say worship in St Luke's is alive and well and serving the congregation and church members well. Most of our regular members are back with us following 2 years of disrupted service and lockdowns, and most in person, albeit some have passed on or moved away during the last year, and we are able to serve the community more fully with special service again. However we can, we continue to worship God, Father, Son, and Holy Spirit.

PASTORAL CARE AND SERVICE TO OUR COMMUNITY

A report from those organising our cell groups, pastoral visiting team, home communion visiting, Living with Loss, Women's Fellowship, Mother's Union, Keystone (for carers of people with dementia) and prayer ministry can be found in our organisations' report.

YOUTH AND CHILDREN'S WORK

A report from those organising our work with those aged 0-18, uniformed organisations, toddler group (Stepping Stones/Pram Club), and The Way can be found in our organisations' report.

CHURCH SCHOOL

We are proud and privileged to have St Lukes Halsall C of E primary school in our church family.

We enjoy ever strengthening links with our school. A number of dedicated church members serve on the Governing Body, supporting Richard and his staff in leading the school. Others volunteer in a wide variety of ways. This year the school welcomed our congregation and PCC members into school for cake, coffee and pupil led tours.

Supporting the spiritual growth of the school is at the heart of all the church members involved do. A team of clergy, led by Amanda, and lay people lead Collective Worship each week. School services are held in church to which all are welcome. The PCC has this year been part of the process of creating a new Vision statement for our school. In October, with the help of some generous members of our congregation we ran interactive prayer and reflection sessions for 'Experience Harvest'. This was so successful that we are currently planning, 'Experience Pentecost' to take place in May.

We thank God for our school church family.

OTHER CHURCHES

We are full members of Churches Together in Great Crosby and members of the Sefton Deanery (Church of England)

CHURCH BUILDINGS

John Turner took over the role of overseeing the maintenance of church buildings in April 2022.

We were pleased to welcome Pam Cain as the church site cleaner, replacing Renee Orme. Agnes Law and Jan Wilson covered a short period between Renee Orme's retirement and Pam Cain starting.

The Parish Centre is the office of the Church Administrator, Gaynor Robertson, and her team of volunteers.

CHURCH GROUNDS

John Turner worked in the graveyard as part of a dedicated team of volunteers to maintain it. As part of our mission in the local community, we continue to make our church grounds look very attractive and have developed many garden areas open to all. Volunteers have attended throughout the year on an individual basis to work in the grounds.

FACTORS RELEVANT TO THE ACHIEVEMENT OF OUR OBJECTIVES

We were very fortunate to have many members of the church who were able to volunteer their services where and when required during the year. We have recognised over 70 members of our church with an active ministry role.

FINANCE, GIVING AND FUNDRAISING

This continues to be a witness as to how God is providing for his work in this place even with our forever increasing commitments. Our main source of income was again the direct giving by our members and reclaimed Gift Aid tax. The financial outlook for the future continues to pose questions for the PCC. . It is the PCC's wish to maintain a balance on unrestricted funds that equates to three months expenditure, to cover emergency situations that may arise from time to time. The projected costs of the repairs will challenge this.

STRATEGIC OBJECTIVES:

As we transition out of the Covid lockdowns and into more face-to-face meetings and social activity again, with community work once again allowed, we are reviewing our objectives:

2023 MISSION PLANS:

1. To further the development of new 'Fountains' by:
 - Praying & discerning God's leading into his plans for our community through regular prayer meetings/workshops/exploratory action.
 - Furthering new Stepping Stone ideas, including...
 - Appointing a Volunteer Families Worker to further the gathering and discipling of the new young families.
 - Continuing the start-up work on the new Fountains being discussed
 - Embedding the new Fountains just started
2. To review current Fountains and the sense of mission and purpose they hold following the return of meetings after Covid:
 - Are any 'Stop Now' criteria flagged up in conversation?
 - Are these still active and effective Fountains?
3. As the development of Fountains and the supporting of Stepping Stones is dependent on church members, an essential part of the mission plan is to:
 - Enable the spiritual and personal development of church members as disciples through teaching, pastoral care, coaching and mentoring, supporting the ministers/leaders, etc. as appropriate.
 - Develop a culture of mission, service and generosity.
4. New ideas/initiatives can draw on any of the operational support roles listed above. So an essential part of the mission plan is to:
 - Review and develop, as appropriate, the support structures, roles and resources to enable the development of Fountains.
 - Ensure our legal, financial and operational structures and buildings are up-to-date, functionally safe and missionally fit.

INDEPENDENT EXAMINER'S REPORT

to the trustees of St. Luke's PCC Great Crosby (PCC)

I report to the charity trustees on my examination of the accounts of PCC for the year ended 31st December 2022 which are set out on pages 2 to 12.

Responsibilities and basis of report

As the charity trustees of PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Anthony Deegan MAAT MICB Pm.Dip
Finance Manager
Sefton Council for Voluntary Service
3rd Floor, Suite 3b,
Burlington House,
Crosby Road North,
Waterloo,
Liverpool. L22 0LG

STATEMENT OF FINANCIAL ACTIVITIESFor the Year Ended 31st December 2022

Income and expenditure	Notes	Unrestricted Funds	Restricted Funds	Totals 2022	Totals 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	149,460	4,002	153,462	151,885
Income from charitable activities	2	11,218	-	11,218	5,607
Other trading activities	2	1,515	3,846	5,361	3,069
Investments	2	34,421	-	34,421	21,768
Other income	2	4,029	638	4,667	253
Total income		£200,643	£8,486	£209,129	£182,582
Expenditure on:					
Costs of generating voluntary income	3	-	446	446	349
Church Activities	4	193,868	7,406	201,274	189,435
Total expenditure		£193,868	£7,852	£201,720	£189,784
Net income/(expenditure) before transfers		6,775	634	7,409	(7,202)
Transfer between funds		(2,283)	2,283	-	-
Net unrealised/realised gains/(losses) on investments	8	(1,575)	-	(1,575)	1,674
Net movement in funds		2,917	2,917	5,834	(5,528)
Fund balances b/fwd		484,176	18,564	502,740	508,268
Fund balances c/fwd	12, 13 & 14	£487,093	£21,481	£508,574	£502,740

The notes on pages 4 to 12 form part of these accounts.

Balance SheetFor the Year Ended 31st December 2022

		2022	2021
		£	£
Fixed assets			
Tangible fixed assets	7	441,160	451,875
Investments	8	11,806	13,381
Current assets			
Debtors	9	-	2,267
Cash at bank and in hand		55,608	35,217
		55,608	37,484
Creditors: amounts falling due within one year	10	-	-
Net current assets / (liabilities)		55,608	37,484
Creditors: amounts falling due after one year	11	-	-
Total assets less current liabilities		£508,574	£502,740
Church Funds:		£	£
Unrestricted funds	12	487,093	484,176
Restricted funds	13	21,481	18,564
TOTAL FUNDS		£508,574	£502,740

These financial statements were approved by the Parochial Church Council and signed on their behalf by:-

..... *Colley Deveria* Dated *30/4/23*

Chair of PCC *(acting)*

Notes to the Accounts

For the Year Ended 31st December 2022

1. Accounting Policies

1a. Basis of Accounting

The accounts have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value, and in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

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 or those that are informal gatherings of church members.

1b. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the charity for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1c. Income

All incoming resources are included in the Statement of Financial Activities when the charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants are included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Notes to the Accounts

For the Year Ended 31st December 2022

1. ACCOUNTING POLICIES (CONT..)

1c.Income (cont..)

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Rent receivable is taken to income when receivable.

Investment income and gains are allocated to the fund generating the income or gain.

1d.Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements.

1e.Transfers between Funds

Transfers between funds are agreed transfers to cover restricted fund deficits, or where other transfers have been agreed by the trustees or with donors.

1f.Tangible Fixed Assets

Fixed assets are shown at historical cost less depreciation. Consecrated and beneficed property of any kind is excluded from the accounts by section 96(2)(a) of the Charities Act 1993. Moveable church furnishing held by the Rector and Churchwardens on special trust for the Parochial Church Council, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For freehold property acquired there was insufficient cost information available and therefore such assets were valued at insurance valuation in the accounts. Items costing more than £150 are capitalized and depreciated in the accounts over their currently anticipated useful economic lives.

All expenditure incurred in the year in consecrated or beneficed buildings is written off in the year to which it relates.

Depreciation is provided at the following annual rates in order to write off each asset over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold Property	– 2% per annum on straight line basis
Equipment	– 20% per annum on reducing balance basis

Notes to the Accounts

For the Year Ended 31st December 2022

9. ACCOUNTING POLICIES (CONT..)

1g.Cash Flow Statements

The Charity has taken advantage of the available exemption in Financial Reporting Standard No.1 from producing a cash flow statement on the grounds that it is a small entity.

1h.Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

1i.Taxation

The Charity has charitable status and is thus exempt from taxation of its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

1j.Investments

Investments are stated at market value.

2. Income and endowments

Donations and legacies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Planned Giving	80,794	25	80,819	86,604
Gift Aid Recovered	22,225	55	22,280	30,209
Other Planned Giving	7,297	-	7,297	7,980
Collection Plate	931		931	1,195
Donations	24,661	3,922	28,583	22,449
Legacies	10,650	-	10,650	-
Grants	2,902		2,902	3,448
	£149,460	£4,002	£153,462	£151,885
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Notes to the AccountsFor the Year Ended 31st December 2022**2. Income & endowments (Cont...)***Income from Charitable Activities*

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Parochial Fees	11,168	-	11,168	5,579
Room Hire	-	-	-	-
Bookstall	50	-	50	28
	<u>£11,218</u>	<u>£-</u>	<u>£11,218</u>	<u>£5,607</u>
	=====	=====	=====	=====

Other trading activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fundraising Sales	1,395	3,622	5,017	2,569
Membership Subscriptions	-	224	224	407
Photocopying & Printing	120	-	120	93
	<u>£1,515</u>	<u>£3,846</u>	<u>£5,361</u>	<u>£3,069</u>
	=====	=====	=====	=====

Investments:-

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Rent Receivable	33,975	-	33,975	21,398
Dividends	138	-	138	-
Interest Receivable	308	-	308	370
	<u>£34,421</u>	<u>£-</u>	<u>£34,421</u>	<u>£21,768</u>
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Notes to the Accounts

For the Year Ended 31st December 2022

2. Income & endowments (Cont...)

Other income

	Unrestricted Funds £	Restricted Funds £	2021 £	2021 £
Sundry Receipt	29	638	667	253
Diocesan grant	4,000	-	4,000	-
	-----	-----	-----	-----
	£4,029	£638	£4,667	£253
	=====	=====	=====	=====

3. Costs of generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Other Fundraising Events	-	446	446	349
	-----	-----	-----	-----
	£-	£446	£446	£349
	=====	=====	=====	=====

4. Church Activities

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Grants Payable	4,442	3,196	7,638	13,124
Ministry : diocesan parish share	90,639	-	90,639	88,918
other ministry costs	4,630	-	4,630	3,987
Church running expenses	20,229	450	20,679	17,594
Church maintenance	12,896	-	12,896	15,348
Upkeep of Churchyard	1,173	1,372	2,545	445
Hall Expenses	17,246	-	17,246	9,404
Parish Centre Expenses	204	-	204	130
Mission & Outreach	1,809	559	2,368	1,487
Social & Fellowship	809	717	1,526	906
Parish Administration	25,858	234	26,092	27,125
Youth & Children's Work	751	-	751	10
Bookstall	-	-	-	40
Sundries	2,467	878	3,345	61
Depreciation	10,715	-	10,715	10,856
	-----	-----	-----	-----
	£193,868	£7,406	£201,274	£189,435
	=====	=====	=====	=====

Notes to the Accounts

For the Year Ended 31st December 2022

5. Employees and Staff Costs

	2022 £	2021 £
Staff Costs		
Wages and Salaries	45,028	40,011
Social Security Costs	-	-
Pension Costs	-	-
	<u>£45,028</u>	<u>£40,011</u>
	=====	=====

The average number of employees during the year was:- 4 4

There were no employees with emoluments above the rate of £60,000 per annum.

6. Taxation

There is no Corporation Tax payable in respect of the result for the Year.

Notes to the Accounts

For the Year Ended 31st December 20212

7. Tangible Fixed Assets

	Freehold Property	Equipment	Total
Cost	£	£	£
As at 1 st January 2022	507,588	8,204	515,792
As at 31 st December 2022	£507,588	£8,204	£515,792
Depreciation			
As at 1 st January 2022	58,529	5,388	63,917
Charge for the year	10,152	563	10,715
As at 31 st December 2022	£68,681	£5,951	£74,632
Net Book Value at 31 st December 2021	£449,059	£2,816	£451,875
Net Book Value at 31 st December 2022	£438,907	£2,253	£441,160

8. Investments

<i>Quoted Investments:</i>	£
Market value at 31 st December 2021	13,381
Net unrealised/realised gains on investment assets	(1,575)
Market value at 31st December 2022	£11,806

	No. of shares	2022 Market Value	No. of shares	2021 Market Value
CBF Investment Fund	571.41	11,806	571.41	13,381
		£11,806		£13,381

The historical cost of the above investments at 31st December 2022 was £913 (2021: £913)

Notes to the AccountsFor the Year Ended 31st December 2022**9. Debtors**

	2022 £	2021 £
Income Tax Recoverable	-	-
Other Debtors	-	2,267
	-----	-----
	£-	£2,267
	=====	=====

10. Creditors: amounts due within 1 year

	2022 £	2021 £
Loans	-	-
Other Creditors	-	-
	-----	-----
	-	£-
	=====	=====

11. Creditors: amounts due in more than 1 year

	2022 £	2021 £
Loan Due in Year 2	-	-
	-----	-----
	-	-
	=====	=====

12. Unrestricted Funds

	Balance as at 31 st December 2021 £	Income £	Expenditure £	Transfers between Funds £	Gains & Losses £	Balance as at 31 st December 2022 £
General Fund	12,953	191,231	(184,335)	7,895	(1,575)	26,169
Designated Funds						
Fixed Assets	451,875	-	-	(10,715)	-	441,160
Other funds	19,348	9,412	(9,533)	537	-	19,764
	-----	-----	-----	-----	-----	-----
Total Funds	£484,176	£200,643	£(193,868)	£(2,283)	£(1,575)	£487,093
	=====	=====	=====	=====	=====	=====

Notes to the Accounts

For the Year Ended 31st December 2022

13. Restricted Funds

	Balance as at 31 st December 2021	Income	Expenditure	Transfers between Funds	Gains & Losses	Balance as at 31 st December 2022
	£	£	£	£	£	£
Christian Aid	1	165	-	-	-	166
MANSLED	74	-	-	-	-	74
Toybox	1	100	(101)	-	-	-
Malawi	21	200	(171)	-	-	50
Sam PRS	372	-	(372)	-	-	-
Childrens Society	373	585	(607)	-	-	351
CMSLA	828	1,253	(828)	-	-	1,253
Bell-Ringers	2,473	-	-	-	-	2,473
Breathing Places	3,237	-	(1,372)	2,000	-	3,865
Golf Society	350	-	-	-	-	350
St. Luke's Players	750	-	-	-	-	750
Pram Club	44	-	-	500	-	544
The Way Youth Club	552	1,280	(896)	-	-	936
Women's Fellowship	958	639	(877)	-	-	720
Mission & Giving	282	1,040	-	-	-	1,322
Café Church (StoryHouse)	-	-	-	-	-	-
Tearfund	30	10	(30)	-	-	10
Keystone	7,826	2,040	(1,510)	-	-	8,356
Sierra Leone	91	100	(141)	-	-	50
Arocha	84	49	-	-	-	133
Ukraine	-	955	(947)	-	-	8
Charity collections	-	70	-	-	-	70
Agency collections	217	-	-	(217)	-	-
Total Funds	£18,564	£8,486	£(7,852)	£2,283	£-	£21,481

*

14. Analysis of Net Assets between funds

	Tangible Fixed Assets £	Investments £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Net Assets £
Unrestricted	441,160	11,806	34,127	-	487,093
Restricted	-	-	21,481	-	21,481
	<u>£441,160</u>	<u>£11,806</u>	<u>£55,608</u>	<u>-</u>	<u>£508,574</u>
	=====	=====	=====	=====	=====

INDEPENDENT EXAMINER'S REPORT

to the trustees of St. Luke's PCC Great Crosby (PCC)

I report to the charity trustees on my examination of the accounts of PCC for the year ended 31st December 2022 which are set out on pages 2 to 12.

Responsibilities and basis of report

As the charity trustees of PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Anthony Deegan MAAT MICB Pm.Dip
Finance Manager
Sefton Council for Voluntary Service
3rd Floor, Suite 3b,
Burlington House,
Crosby Road North,
Waterloo,
Liverpool. L22 0LG

STATEMENT OF FINANCIAL ACTIVITIESFor the Year Ended 31st December 2022

Income and expenditure	Notes	Unrestricted Funds	Restricted Funds	Totals 2022	Totals 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	149,460	4,002	153,462	151,885
Income from charitable activities	2	11,218	-	11,218	5,607
Other trading activities	2	1,515	3,846	5,361	3,069
Investments	2	34,421	-	34,421	21,768
Other income	2	4,029	638	4,667	253
Total income		£200,643	£8,486	£209,129	£182,582
Expenditure on:					
Costs of generating voluntary income	3	-	446	446	349
Church Activities	4	193,868	7,406	201,274	189,435
Total expenditure		£193,868	£7,852	£201,720	£189,784
Net income/(expenditure) before transfers		6,775	634	7,409	(7,202)
Transfer between funds		(2,283)	2,283	-	-
Net unrealised/realised gains/(losses) on investments	8	(1,575)	-	(1,575)	1,674
Net movement in funds		2,917	2,917	5,834	(5,528)
Fund balances b/fwd		484,176	18,564	502,740	508,268
Fund balances c/fwd	12, 13 & 14	£487,093	£21,481	£508,574	£502,740

The notes on pages 4 to 12 form part of these accounts.

Balance SheetFor the Year Ended 31st December 2022

		2022	2021
		£	£
Fixed assets			
Tangible fixed assets	7	441,160	451,875
Investments	8	11,806	13,381
Current assets			
Debtors	9	-	2,267
Cash at bank and in hand		55,608	35,217
		55,608	37,484
Creditors: amounts falling due within one year	10	-	-
Net current assets / (liabilities)		55,608	37,484
Creditors: amounts falling due after one year	11	-	-
Total assets less current liabilities		£508,574	£502,740
Church Funds:		£	£
Unrestricted funds	12	487,093	484,176
Restricted funds	13	21,481	18,564
TOTAL FUNDS		£508,574	£502,740

These financial statements were approved by the Parochial Church Council and signed on their behalf by:-

..... *Colley Deveria* Dated *30/4/23*

Chair of PCC *(acting)*

Notes to the Accounts

For the Year Ended 31st December 2022

1. Accounting Policies

1a. Basis of Accounting

The accounts have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value, and in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

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 or those that are informal gatherings of church members.

1b. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the charity for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1c. Income

All incoming resources are included in the Statement of Financial Activities when the charity becomes legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants, including capital grants are included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Notes to the Accounts

For the Year Ended 31st December 2022

1. ACCOUNTING POLICIES (CONT..)

1c.Income (cont..)

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Rent receivable is taken to income when receivable.

Investment income and gains are allocated to the fund generating the income or gain.

1d.Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements.

1e.Transfers between Funds

Transfers between funds are agreed transfers to cover restricted fund deficits, or where other transfers have been agreed by the trustees or with donors.

1f.Tangible Fixed Assets

Fixed assets are shown at historical cost less depreciation. Consecrated and beneficed property of any kind is excluded from the accounts by section 96(2)(a) of the Charities Act 1993. Moveable church furnishing held by the Rector and Churchwardens on special trust for the Parochial Church Council, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For freehold property acquired there was insufficient cost information available and therefore such assets were valued at insurance valuation in the accounts. Items costing more than £150 are capitalized and depreciated in the accounts over their currently anticipated useful economic lives.

All expenditure incurred in the year in consecrated or beneficed buildings is written off in the year to which it relates.

Depreciation is provided at the following annual rates in order to write off each asset over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Freehold Property	– 2% per annum on straight line basis
Equipment	– 20% per annum on reducing balance basis

Notes to the Accounts

For the Year Ended 31st December 2022

9. ACCOUNTING POLICIES (CONT..)

1g.Cash Flow Statements

The Charity has taken advantage of the available exemption in Financial Reporting Standard No.1 from producing a cash flow statement on the grounds that it is a small entity.

1h.Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

1i.Taxation

The Charity has charitable status and is thus exempt from taxation of its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

1j.Investments

Investments are stated at market value.

2. Income and endowments

Donations and legacies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Planned Giving	80,794	25	80,819	86,604
Gift Aid Recovered	22,225	55	22,280	30,209
Other Planned Giving	7,297	-	7,297	7,980
Collection Plate	931		931	1,195
Donations	24,661	3,922	28,583	22,449
Legacies	10,650	-	10,650	-
Grants	2,902		2,902	3,448
	£149,460	£4,002	£153,462	£151,885
	=====	=====	=====	=====

Notes to the Accounts

For the Year Ended 31st December 2022

2. Income & endowments (Cont...)

Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Parochial Fees	11,168	-	11,168	5,579
Room Hire	-	-	-	-
Bookstall	50	-	50	28
	<u>£11,218</u>	<u>£-</u>	<u>£11,218</u>	<u>£5,607</u>
	=====	=====	=====	=====

Other trading activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fundraising Sales	1,395	3,622	5,017	2,569
Membership Subscriptions	-	224	224	407
Photocopying & Printing	120	-	120	93
	<u>£1,515</u>	<u>£3,846</u>	<u>£5,361</u>	<u>£3,069</u>
	=====	=====	=====	=====

Investments:-

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Rent Receivable	33,975	-	33,975	21,398
Dividends	138	-	138	-
Interest Receivable	308	-	308	370
	<u>£34,421</u>	<u>£-</u>	<u>£34,421</u>	<u>£21,768</u>
	=====	=====	=====	=====

Notes to the Accounts

For the Year Ended 31st December 2022

2. Income & endowments (Cont...)

Other income

	Unrestricted Funds £	Restricted Funds £	2021 £	2021 £
Sundry Receipt	29	638	667	253
Diocesan grant	4,000	-	4,000	-
	-----	-----	-----	-----
	£4,029	£638	£4,667	£253
	=====	=====	=====	=====

3. Costs of generating voluntary income

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Other Fundraising Events	-	446	446	349
	-----	-----	-----	-----
	£-	£446	£446	£349
	=====	=====	=====	=====

4. Church Activities

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Grants Payable	4,442	3,196	7,638	13,124
Ministry : diocesan parish share	90,639	-	90,639	88,918
other ministry costs	4,630	-	4,630	3,987
Church running expenses	20,229	450	20,679	17,594
Church maintenance	12,896	-	12,896	15,348
Upkeep of Churchyard	1,173	1,372	2,545	445
Hall Expenses	17,246	-	17,246	9,404
Parish Centre Expenses	204	-	204	130
Mission & Outreach	1,809	559	2,368	1,487
Social & Fellowship	809	717	1,526	906
Parish Administration	25,858	234	26,092	27,125
Youth & Children's Work	751	-	751	10
Bookstall	-	-	-	40
Sundries	2,467	878	3,345	61
Depreciation	10,715	-	10,715	10,856
	-----	-----	-----	-----
	£193,868	£7,406	£201,274	£189,435
	=====	=====	=====	=====

Notes to the Accounts

For the Year Ended 31st December 2022

5. Employees and Staff Costs

	2022 £	2021 £
Staff Costs		
Wages and Salaries	45,028	40,011
Social Security Costs	-	-
Pension Costs	-	-
	<u>£45,028</u>	<u>£40,011</u>
	=====	=====

The average number of employees during the year was:- 4 4

There were no employees with emoluments above the rate of £60,000 per annum.

6. Taxation

There is no Corporation Tax payable in respect of the result for the Year.

Notes to the Accounts

For the Year Ended 31st December 20212

7. Tangible Fixed Assets

	Freehold Property	Equipment	Total
Cost	£	£	£
As at 1 st January 2022	507,588	8,204	515,792
As at 31 st December 2022	£507,588	£8,204	£515,792
Depreciation			
As at 1 st January 2022	58,529	5,388	63,917
Charge for the year	10,152	563	10,715
As at 31 st December 2022	£68,681	£5,951	£74,632
Net Book Value at 31 st December 2021	£449,059	£2,816	£451,875
Net Book Value at 31 st December 2022	£438,907	£2,253	£441,160

8. Investments

<i>Quoted Investments:</i>	£
Market value at 31 st December 2021	13,381
Net unrealised/realised gains on investment assets	(1,575)
Market value at 31 st December 2022	£11,806

	No. of shares	2022 Market Value	No. of shares	2021 Market Value
CBF Investment Fund	571.41	11,806	571.41	13,381
		£11,806		£13,381

The historical cost of the above investments at 31st December 2022 was £913 (2021: £913)

Notes to the AccountsFor the Year Ended 31st December 2022**9. Debtors**

	2022 £	2021 £
Income Tax Recoverable	-	-
Other Debtors	-	2,267
	-----	-----
	£-	£2,267
	=====	=====

10. Creditors: amounts due within 1 year

	2022 £	2021 £
Loans	-	-
Other Creditors	-	-
	-----	-----
	-	£-
	=====	=====

11. Creditors: amounts due in more than 1 year

	2022 £	2021 £
Loan Due in Year 2	-	-
	-----	-----
	-	-
	=====	=====

12. Unrestricted Funds

	Balance as at 31 st December 2021 £	Income £	Expenditure £	Transfers between Funds £	Gains & Losses £	Balance as at 31 st December 2022 £
General Fund	12,953	191,231	(184,335)	7,895	(1,575)	26,169
Designated Funds						
Fixed Assets	451,875	-	-	(10,715)	-	441,160
Other funds	19,348	9,412	(9,533)	537	-	19,764
	-----	-----	-----	-----	-----	-----
Total Funds	£484,176	£200,643	£(193,868)	£(2,283)	£(1,575)	£487,093
	=====	=====	=====	=====	=====	=====

Notes to the AccountsFor the Year Ended 31st December 2022**13. Restricted Funds**

	Balance as at 31 st December 2021	Income	Expenditure	Transfers between Funds	Gains & Losses	Balance as at 31 st December 2022
	£	£	£	£	£	£
Christian Aid	1	165	-	-	-	166
MANSLED	74	-	-	-	-	74
Toybox	1	100	(101)	-	-	-
Malawi	21	200	(171)	-	-	50
Sam PRS	372	-	(372)	-	-	-
Childrens Society	373	585	(607)	-	-	351
CMSLA	828	1,253	(828)	-	-	1,253
Bell-Ringers	2,473	-	-	-	-	2,473
Breathing Places	3,237	-	(1,372)	2,000	-	3,865
Golf Society	350	-	-	-	-	350
St. Luke's Players	750	-	-	-	-	750
Pram Club	44	-	-	500	-	544
The Way Youth Club	552	1,280	(896)	-	-	936
Women's Fellowship	958	639	(877)	-	-	720
Mission & Giving Café Church (StoryHouse)	282	1,040	-	-	-	1,322
Tearfund	30	10	(30)	-	-	10
Keystone	7,826	2,040	(1,510)	-	-	8,356
Sierra Leone	91	100	(141)	-	-	50
Arocha	84	49	-	-	-	133
Ukraine	-	955	(947)	-	-	8
Charity collections	-	70	-	-	-	70
Agency collections	217	-	-	(217)	-	-
Total Funds	£18,564	£8,486	£(7,852)	£2,283	£-	£21,481

*

14. Analysis of Net Assets between funds

	Tangible Fixed Assets £	Investments £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Net Assets £
Unrestricted	441,160	11,806	34,127	-	487,093
Restricted	-	-	21,481	-	21,481
	<u>£441,160</u>	<u>£11,806</u>	<u>£55,608</u>	<u>-</u>	<u>£508,574</u>
	=====	=====	=====	=====	=====

