

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH AUGHTON, LANCASHIRE

England & Wales - Charity number 1129036

Details

Other names CHRIST CHURCH AUGHTON PCC

Status Registered

Legal form Previously excepted

Registered 2009-04-07

Register [View on the Charity Commission register](#)

Contact

Address Christchurch Ministry Centre
Long Lane
Aughton
Ormskirk
L39 5AS

Phone 01695424730

Email christchurcaughton@gmail.com

Website christchurcaughton.org

Activities

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

Activities: Religious activities Providing facilities for religious and community activities Providing financial and/or practical help to some organisations and individuals

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£381,163	£360,084	-	-
2024-12-31	£380,046	£321,566	-	-
2023-12-31	£285,987	£311,411	-	-
2022-12-31	£404,120	£272,929	-	-
2021-12-31	£259,280	£298,035	-	-
2020-12-31	£455,505	£306,529	-	-

Trustees

Name	Role	Appointed
Adam Post		2025-11-18
Brian Spanswick		2025-04-27
Carole Rankin		2021-05-01
Christopher George Matthews		2025-04-27
David George Cobbold		2021-04-25
David Sharples		2024-04-08
Dennis Koogie		2021-04-25
Dr Jonathan Lock		2022-05-08
Dr LAURENCE ABERNETHY		2024-04-08
Gary Smith		2025-04-27
Helen Livesley		2025-04-27
JOE JOHNSON		
Jane Archbold		2025-04-27
John Critchley		2016-04-24
John Raynor		2025-04-27
Mark Patterson		2019-04-28
Peter Graham Stewart		2022-05-08
Sara Wadsworth-Patterson		2026-05-03
William David Casey		2025-04-27

Accounts

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

CHARITY NUMBER 1129036

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Christ Church Aughton, Lancashire
Charity Registration Number	1129036 (Registered 7th April 2009)
Governing Instrument	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.
Church Information:	Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within the Church of England.
Incumbent:	Rev'd I Greenwood (From 28/09/2025) Christ Church Vicarage 18 Chestnut Grange Ormskirk L39 4YG
Bankers:	Royal Bank of Scotland Customer Service Centre Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN
Independent Examiner:	Mr P J Collins F.C.A. Collins & Co. Chartered Accountants Suite 13 Hattersley House 1 Hattersley Court Ormskirk Lancashire L39 2AY.
Architects:	Schafer Associates 56 Belvedere Road Ashton-In-Makerfield Wigan WN4 8RU

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025

Aims & Objectives of the PCC

Christ Church Aughton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and the Ministry Centre of Christ Church Aughton, Long Lane, Aughton

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders
- Resourcing other churches

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Public Benefit Statement

When planning our 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.

Structure, governance and management

Governing document

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

The PCC is a charity registered with the Charity Commission with effect from 7th April 2009.

Appointment of trustees

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity with the charity commission under number 1129036. The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met twelve times during the year with an average level of attendance of 80%. Christ Church have 8 paid members of staff and have set up PAYE payroll administration with Collins and Co Chartered Accountants and have a UK workplace pension scheme (NEST).

Trustee induction and training

PCC members are informed of training events and have access to handbooks and other materials relating to trustee responsibilities, basic health and safety, risk assessment and management and child protection procedures.

Organisation

The PCC administers the charity and meets at regular intervals throughout the year and the standing-committee meets if required. Standing Committee membership consists of: incumbent, churchwardens, PCC Secretary and PCC Treasurer. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include worship, mission and outreach and fabric and finance, are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Trustees

The trustees who served during the year are as stated below.

Incumbent	Rev'd. Ian Greenwood (Chair) (From 28/09/2025)	
Other clergy	Rev'd Graham Rutter Rev'd Janet Roberts (From 27/05/2025)	
Churchwardens	Mr Dennis Koogie Mrs Carole Rankin	
Deanery Synod Representatives	Mr William Casey (From 27/04/2025 and also PCC Secretary from 01/08/2025)) Dr. Jonathan Lock (also a reader) Mr John Critchley Mr Peter Stewart (Also Lay Chair)	
Treasurer	Mr Mark Patterson	
Elected Members	Mr David Sharples (Assistant Warden) Dr Laurence Abernethy Mrs Helen Livesley	Mr David Cobbold (Assistant Warden) Mr Joe Johnson
From 27/04/2025	Mrs Jane Archbald (Administrator) Mr John Raynor Mr Brian Spanswick	Mr Christopher Matthews Mr Gary Smith Helen Livesley (Safeguarding officer)
From 18/11/2025 Up to 27/04/2025 Up to 31/07/2025	Mr Adam Post (Youth Worker) Jessica Harrison Louise Kelly Mr Jonathan Burke	Jodie Taylor

Risk Management

The trustees have a risk management strategy which comprises: An annual risk assessment (listed in the PCC's Risk Register) the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. The PCC assessed their major risk and put in procedures to manage those risks and minimise their impact on the life of the church. Action in the main areas has been taken as follows:

Financial Risk: An annual forecast is prepared to ensure short term viability. The financial position is reported to the PCC every two months. All assets are insured and levels reviewed annually and approved by the PCC.

Health and Safety: A review has been undertaken by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and these have been complied with. Specific procedures for recording accidents have been put into place and all Churchwardens and Sidespeople have been trained in fire safety. These procedures are reviewed on an annual basis and formally reported to the PCC.

Child and Vulnerable Adult Protection: All those working with children, young people and vulnerable adults have been (or are in the process of being) formally checked under child protection legislation. And we currently working through filling in DBS forms for all those requiring new/up to date DBS forms.

All formal risk assessments are listed within the PCC's Risk Register and reviewed annually.

Achievements and performance during the year:

The Electoral Roll now numbers 194 people with 58 non-residents in the parish compared with 2024 figures of 254 people ** of whom were non-residents. It is difficult to gain an accurate measure of numbers who have been attending services, as many members of the church are not signed onto the electoral role, and a large number of people watch our livestreamed services rather than attending in person.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Achievements and performance (continued):

Worship: Since September 2025 we have seen an increase in our weekly attendance which is very encouraging. Across both our morning services we average about 170 adults and 18 children. We are particularly encouraged to see steady growth at our 10.45am service. Our monthly midweek Communion service continues to thrive with average attendance of around 20. Our Christmas services saw a significant increase over previous years with both Harvest and Remembrance Sunday figures also considerably up on previous years. As a church we are actively looking at our service provision and continually seek to ensure that what we offer is reaching the community, as part of this we introduced a new 'themed' approach to preaching which will hopefully enable people to engage with scripture more readily.

Our online presence remains positive and we have a faithful number of people who watch our services online. In addition to this we also have a regular number that join us for online morning prayer each Monday to Thursday. The difficulty with online worship is gauging who is actually watching, interacting with them and developing ways to deepen and grow those relationships. Our recent statistical analysis shows around 100 views a week.

Pastoral Care and service to our local community is important to us, over the year we have conducted many pastoral visits to peoples homes, care homes and hospitals, our Pastoral care team are committed to ensuring that those who cannot make it to church continue to be loved and valued as members of Christ Church. In recent months Pastoral visits have resumed with more regularity and we look forward to developing this ministry further in the year ahead. We are keen to open our pastoral care into other areas of ministry e.g. meals/bereavement etc. Our annual bereavement service is one way of ensuring this continues to happen and once again this service was very well attended in 2025.

We take safeguarding very seriously and ensure our visitors have undertaken safeguard training. In recent months visits have resumed with more regularity and we look forward to developing this ministry further in the year ahead. We are keen to open our pastoral care into other areas of ministry e.g. meals/bereavement etc.

As a church we continue to support various charities; many of our church members and our Lyfe groups are involved in a variety of ways with local charities and local food banks. For our Harvest collection this year, we supported the work of Ormskirk and Skelmersdale Food Bank. We are also actively building links with our Church Primary School helping them with 'Foodbank Friday' collections.

Throughout 2025 we have enjoyed a number of social events, including a quizzes and cake sales, the Social committee is actively involved in ensuring we have a regular rhythm of events throughout the year. One of the highlights this year was Breakfast with Santa. This saw many families joining us in the Ministry Centre who might not otherwise have come to church over the Christmas period, this was a tremendous success and something we will seek to build on next year.

As in previous years the Men's Cave and FACT continue to provide a social opportunity for people to gather, these groups provide fellowship and friendship and also offer vital connections to those in our community who might otherwise be isolated. Girlie Night In also offers a regular pattern of meetings, each with a different theme and an opportunity for people to gather to build friendships and connections within the church.

Our Café Vista (and Saturday Breakfast) is also an integral part of the social life of the church. Over the course of the week there are hundreds of people that visit the Café where they enjoy excellent hospitality and food. It's fair to say this is an essential part of our church and a hub of the local community. We are indebted to the many volunteers who commit themselves to serve each week. The number of people attending the Café and Saturday breakfast is growing as word spreads within the community.

It has been a joy to welcome the Uniformed Organisations back to Church for a number of Parade Services this year. The Remembrance Sunday service was very well attended and we look forward to continuing to build links with the Uniformed Organisations in the months and years ahead.

Throughout the year we have welcomed many new people to church for Baptism, each family is invited to join our Hope Explored course. This three week course is an introduction to the Christian faith. The course is very well received by the vast majority of those who attend, and we have seen a good number of people continue to attend church well after the Baptism of their child. In 2026 we will be offering a follow on course for those who wish to explore further called 'What if?'

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Achievements and performance (continued):

Our Church Office is open most days for general enquiries and for those seeking to make contact with Christ Church. Alongside our paid Administrators we thank for a number of volunteers who 'operate' the phones and help with other office related tasks.

We hold a weekly 'Bumps & Babes' session for new expectant or new parents, this is a great way to support families and a wonderful opportunity to build relationships. There are a regular number of people that join this group every week.

Our 'Toddler group' continues to be a tremendous success, around 35 babies/toddlers attend each week accompanied by their carers. The atmosphere at this group is wonderful and the majority of users do not attend church on Sundays, this is a tremendous outreach opportunity for us and a number of families attended our special Christmas Services as a result.

The Knit and Natter group that meets weekly continues to thrive and offers a wonderful place for people to come together with a shared passion. This is also another way in which the church is able to open its doors in outreach to the local community

We continue to build strong relationships with our School and our partnership is a strong one. We facilitate Collective Worship weekly and the school regularly make use of the church for major festival and end of term services. The Christmas service saw a packed church with a wonderful performance from the Year 5 & 6 children.

Our lunch club, continues to run every other week. This is a wonderful ministry that provides an opportunity for people to come for Holy Communion (if they wish) and then enjoy friendship and fellowship over a hot lunch in a warm space with musical accompaniment. Attendance remains very high. We are very grateful to wonderful team of volunteers who have completed their food hygiene certificates and work so hard to offer a varied menu and a wonderful afternoon for all those who attend.

Our small groups, which we call 'Lyfe Groups' continue to run each week. This is with the intention of building discipleship. It's an opportunity for people to go deeper in teaching, in scripture and to share with others. It's also an opportunity to deepen fellowship across the church family. There are a good number of people across both congregations who participate in a group. Those who attend Lyfe groups really value the ministry they offer and we will look to see how we can encourage others to join a group in the coming year.

We continue to actively support Ormskirk Churches together and have hosted various events throughout the year as well as partaking in various services. A couple of highlights were the Ormskirk Christmas Lights Switch on and the Christmas Open Air Service. We are looking forward to the Good Friday Clock Tower service in 2026.

Our monthly prayer meetings take place every first Monday of the month at 12pm and 7pm. We are committed to seeking God's will in prayer and regularly see good numbers attend these meetings particularly the evening one.

Our Ministry Centre is a wonderful resource and highly regarded in the local community. It is becoming a very desirable venue. This year we were thrilled to offer a full wedding package and we have regular bookings each week for various user groups including, the Rock Choir, Foreign Language classes, McMillan Support groups, Move it or Lose it classes and more.

This year we introduced a new digital 'welcome pack' – this included scannable QR codes placed on the pews in church, which enables users to introduce themselves to the leadership team, there were also physical 'welcome' cards made available. We are also working on a new Welcome brochure. This will be available in both physical and digital format and we are hopeful this will be 'live' by Easter 2026.

As part of our digital/online presence, we are also working on our new 'Weekly Notice format' and are hopeful this will be launched by Easter 2026. This will be more visually appealing alongside having an interactive 'hyperlink' capacity. The idea is to make everything much easier for people to navigate.

We are also delighted to be hosting the Liverpool Diocese 'Evangelism North' event in March 2026. We hope there will be more opportunities to host Diocesan events in the coming year.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Financial Review

Firstly, we'd like to emphasise that Mark couldn't fulfil the duties of the treasurer role without the help and support of a number of people including Jane Archbold (Finance Officer), Jen Ray (gift aid and GASDS), John and Janice Appleton (grant applications / giving envelopes) , Stephen Marsh (Missions and Charities Officer), Chris Matthews and Paul Collins and Beth Stratford (Accountants), for which we are very grateful.

Our annual income is around £380,000 so running the finances is similar to running a small business covering the management of our income, payment of staff, provision of building/business insurance, securing the best deals for all our utilities, ensuring we get a good deal on our Ministry Centre loan, paying for the servicing and maintenance of our equipment and buildings, paying the Parish Share etc.

As with 2024, this year has been difficult financially where our expenditure has continued to exceed our income by around £1,500 every month (£18,000 / year). At the start of the year, we had to repay a loan of £10,000 on our Parish Share as we had not been able to pay the full monthly amount in 2023 due to rising costs elsewhere (primarily relating to energy costs). This resulted in the need to draw down on our Reserves which are set aside to ensure we can pay up to 3 months Parish Share e.g. during COVID, when our income would be significantly reduced. This policy aligns with CofE guidelines. We have also had to draw on funds allocated for the alterations to the back of church. We are now looking into obtaining grants to fund this work as we are unable to resource it using our routine income streams.

Thanks to the hard work of John Appleton and Chris Matthews we have obtained numerous grants towards the upkeep of our Church stonework and the installation of replacement LED lights in the Ministry Centre which will further reduce our energy bills.

Our gift day in April raised £12,000 towards most of the cost (exc. VAT) of a new boiler (£17,000) for the church, for which we thank God. This additional expenditure had not been planned for as the breakdown of the boiler was unexpected.

We have continued to support Ukrainian families in the Ormskirk area through the management of a grant of £10,000 from Lancashire County Council which is used to pay for various activities which helps wellbeing of Ukrainians during these challenging times.

The two personal computers in the office have also been procured through a generous one-off donation. The extant computers were dated and very slow and these upgrades will improve efficiencies in the office.

Going forward, the finance team has compiled a budget forecast for 2026 which will help us focus on those areas where we can reduce costs and hopefully enhance income, so as to improve our financial outlook. However, we know all we have comes from the Lord for which we are forever grateful.

Investment Powers and policy

Under the Trust Deed, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the church and to the reserves policy, have operated a policy of keeping available funds in a deposit account with the charity's bankers.

Reserves Policy

The trustees have established the level of general reserves (that is those funds that are freely available) that the charity ought to have, which is equal to three months parish share. Reserves are needed to provide for future contingencies, particularly in keeping the fabric of the church in good repair (bearing in mind the age of the building and fittings, essential repairs and renovations may occur at any time) and to even out any short-term funding gaps between spending and the related income. The trustees consider that the ideal level of reserves at 31st December 2025 would be £30k (2024: £30k); the actual free reserves at 31st December 2025 were minus £15k.

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON**
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Plans for future periods

Looking forward to 2026 there is much to be excited about.

We will be launching a new missional strategy with a carefully thought through plan for discipleship this will

- Hope explored course (3 weeks)
- What if course (5 weeks)
- What Next Course (6 weeks)

These will run consecutively throughout the year so that people can join a relevant course on their journey of faith before then joining a Lyfe group. Alongside this we will be looking to introduce a number of new ministry groups, with the intention of outreach in the community. (e.g. A new men's ministry group)

We are seeking to develop our children's and youth work considerably throughout 2026. In May we will be launching a monthly 'Lighthouse' service in Christ Church Primary School, this will be an evangelistic/missional service aimed at children and their families.

We will also be starting a number of new Children's and Youth groups. These will be designed to enable our young people to deepen in their fellowship and also in their discipleship. We will also be encouraging a more active participation within our services for young people. We are hoping to introduce a Youth Band.

We have a Parish weekend booked for 2028 to Quinta Hall in Shropshire and will be opening for bookings in 2026.

In September 2026 we will be running a stewardship programme with the intention of asking everyone to think and pray through our personal response to God's love and generosity to us.

We have a packed Easter Programme and hope everyone will join us for our services and our Easter Extravaganza!

We hope to continue to use our Ministry Centre for more social events, including shared meals, barn dances, Light Party, Christmas party and Christmas fair.

We have a number of musical evenings planned in church

We are also looking into further ways in which the building can be used to generate more income.

Vision 2020

A faculty has been submitted and we hope to move the project forward with a plan for completing the works in 2026-27

The plans involve a complete West End Re-Development, which incorporates:

Re-modelling the back end of church to offer an open and flexible space, a new kitchen and servery and new toilets.

Re-model the entrance to give a light open feel.

Re-model west end porch to create a more modern, warm, bright and welcoming space

Provide level access for wheelchairs to main entrance

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)


Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:



Rev'd I Greenwood (Chair)

14th April 2026

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2025 which are set out on pages 10 to 18 is in respect of an examination carried out under section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as trustees 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 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 P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

14th April 2026

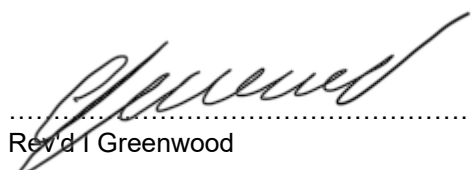
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
INCOME FROM:					
Donations and legacies	2	168,152	108,002	276,154	266,329
Charitable activities.	3	37,621	0	37,621	42,544
Other trading activities	4	66,259	0	66,259	69,225
Investments	5	1,129	0	1,129	1,948
TOTAL INCOME		<u>273,161</u>	<u>108,002</u>	<u>381,163</u>	<u>380,046</u>
EXPENDITURE ON:					
Raising Funds	6	35,790	0	35,790	36,313
Charitable Activities	7	268,550	55,744	324,294	285,253
TOTAL EXPENDITURE		<u>304,340</u>	<u>55,744</u>	<u>360,084</u>	<u>321,566</u>
		(31,179)	52,258	21,079	58,480
GAINS AND LOSSES ON INVESTMENTS		0	0	0	0
NET (EXPENDITURE)/INCOME		<u>(31,179)</u>	<u>52,258</u>	<u>21,079</u>	<u>58,480</u>
TRANSFER BETWEEN FUNDS	9	97,188	(97,188)	0	0
NET MOVEMENT IN FUNDS		<u>66,009</u>	<u>(44,930)</u>	<u>21,079</u>	<u>58,480</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2025		1,476,043	117,235	1,593,278	1,534,798
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2025		<u>1,542,052</u>	<u>72,305</u>	<u>1,614,357</u>	<u>1,593,278</u>

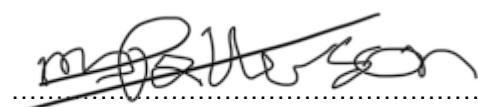
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	8	1,565,398	1,491,655
		<u>1,565,398</u>	<u>1,491,655</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	10	43,214	48,214
CURRENT ASSETS			
Debtors	11	8,338	51,746
Cash at Bank and in Hand		149,816	168,070
		<u>158,154</u>	<u>219,816</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	21,121	19,719
NET CURRENT ASSETS		<u>137,033</u>	<u>200,097</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	13	131,288	146,688
TOTAL NET ASSETS		<u><u>1,614,357</u></u>	<u><u>1,593,278</u></u>
THE FUNDS OF THE CHARITY	14		
Unrestricted funds		1,542,052	1,476,043
Restricted funds		72,305	117,235
		<u><u>1,614,357</u></u>	<u><u>1,593,278</u></u>

Approved by the Parochial Church Council on 14th April 2026 and signed on its behalf by:



 Rev'd I Greenwood



 Mr M Patterson

The notes on pages 12 to 18 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

1 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

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 funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.

Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight line basis over 4 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

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

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

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
2 <u>Donations and legacies</u>						
Planned Giving:						
Gift Aid donations	107,785	1,800	109,585	124,346	1,800	126,146
Other planned giving	5,914	0	5,914	7,666	0	7,666
Collections (open plate) at all Services	1,650	0	1,650	760	0	760
Donations	23,012	105,962	128,974	25,274	68,360	93,634
Income Tax Recoverable	29,791	240	30,031	33,308	240	33,548
Grants	0	0	0	1,575	0	1,575
Legacies	0	0	0	3,000	0	3,000
	<u>168,152</u>	<u>108,002</u>	<u>276,154</u>	<u>195,929</u>	<u>70,400</u>	<u>266,329</u>
3 <u>Charitable activities.</u>						
Rent from Church Hall/Church Property	12,532	0	12,532	12,638	0	12,638
Wedding and Funeral Fees	6,527	0	6,527	12,083	0	12,083
Events & Activities	18,562	0	18,562	14,841	0	14,841
Rent of Curate's House	0	0	0	2,982	0	2,982
	<u>37,621</u>	<u>0</u>	<u>37,621</u>	<u>42,544</u>	<u>0</u>	<u>42,544</u>
4 <u>Other trading activities</u>						
Bookstall	766	0	766	764	0	764
Café Income	65,493	0	65,493	68,461	0	68,461
	<u>66,259</u>	<u>0</u>	<u>66,259</u>	<u>69,225</u>	<u>0</u>	<u>69,225</u>
5 <u>Investments</u>						
Dividends and Interest (including any reclaimed tax)	1,129	0	1,129	1,948	0	1,948
	<u>1,129</u>	<u>0</u>	<u>1,129</u>	<u>1,948</u>	<u>0</u>	<u>1,948</u>
6 <u>Raising Funds</u>						
Fundraising costs	192	0	192	1,720	0	1,720
Bookstall costs	493	0	493	1,040	0	1,040
Café expenses	35,105	0	35,105	33,553	0	33,553
	<u>35,790</u>	<u>0</u>	<u>35,790</u>	<u>36,313</u>	<u>0</u>	<u>36,313</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Charitable Activities						
Missionary Giving						
Age UK	0	0	0	1,500	0	1,500
Asthma & Lung UK	1,069	0	1,069	0	0	0
Aughton C of E Primary School	0	0	0	2,000	0	2,000
Bible Society	0	0	0	500	0	500
Foodbanks	900	551	1,451	0	1,261	1,261
LDBF Ordinands Fund	0	655	655	0	0	0
Leading Your Church in Growth	0	0	0	1,145	0	1,145
Mercy Ships	0	0	0	500	0	500
Owen McVeigh Foundation	0	0	0	1,000	0	1,000
Pearl of Africa	0	0	0	1,000	0	1,000
Queenscourt Hospice	0	0	0	500	0	500
Reach Merseyside	0	0	0	500	0	500
Safe Families	700	0	700	0	0	0
Sefton Womens & Childrens Aid	0	0	0	500	0	500
24/7 Prayer	0	0	0	500	0	500
Uganda	0	0	0	330	0	330
Ukraine refugee support	0	7,905	7,905	0	0	0
Sundry Donations < £500	932	23	955	1,285	865	2,150
	<u>3,601</u>	<u>9,134</u>	<u>12,735</u>	<u>11,260</u>	<u>2,126</u>	<u>13,386</u>
Ministry:						
Parish Share	111,003	0	111,003	108,247	0	108,247
Minister - Housing	(972)	0	(972)	4,146	0	4,146
Minister - Expenses	220	0	220	0	0	0
Curate/Youth Worker - Housing	2,827	0	2,827	2,210	0	2,210
Lay Workers - Salary and Fees	47,875	5,000	52,875	29,864	0	29,864
Youth Workers expenses	0	467	467	160	0	160
Church Heat, Light and Water	8,850	0	8,850	5,964	0	5,964
Insurances	8,266	0	8,266	7,024	0	7,024
Repairs & Renewals	552	0	552	870	0	870
Major Repairs	3,788	31,605	35,393	19,120	2,000	21,120
Depreciation AV System, Solar Panels and Heating Chandaliers	11,400	0	11,400	13,340	0	13,340
Postage, printing & stationery	2,787	0	2,787	3,303	0	3,303
Sundry expenses	2,216	900	3,116	1,486	0	1,486
Grounds and Churchyard Maintenance	1,498	1,775	3,273	4,823	0	4,823
Upkeep of services	4,227	0	4,227	3,092	0	3,092
Ministry Centre - Running Costs	40,402	261	40,663	31,236	0	31,236
Loan Interest and Charges	8,775	2,040	10,815	11,154	2,040	13,194
Events & activities	3,507	0	3,507	3,727	0	3,727
Legal & Professional fees	0	4,562	4,562	10,240	0	10,240
Accountancy & Independent Examiner's Fees	7,728	0	7,728	7,821	0	7,821
	<u>268,550</u>	<u>55,744</u>	<u>324,294</u>	<u>279,087</u>	<u>6,166</u>	<u>285,253</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

7	<u>Staff Costs</u>	2025	2024
		£	£
	Wages and Salaries	52,481	29,778
	Social Security Costs	0	0
	Pension Costs	394	86
		<u>52,875</u>	<u>29,864</u>

The wages paid relate to the parish administrator, cleaners and parish workers. No employees (2024: None) received more than £60,000 remuneration during the year.

The charity participates in a NEST pension scheme which is a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

8 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
COST OR VALUATION			
At 1st January, 2025	1,450,453	61,402	1,511,855
Additions	0	85,143	85,143
Disposals	0	0	0
At 31st December, 2025	<u>1,450,453</u>	<u>146,545</u>	<u>1,596,998</u>
DEPRECIATION			
At 1st January, 2025	0	20,200	20,200
Charge for the year	0	11,400	11,400
Depreciation on disposals	0	0	0
At 31st December, 2025	<u>0</u>	<u>31,600</u>	<u>31,600</u>
NET BOOK VALUE			
At 31st December, 2025	<u>1,450,453</u>	<u>114,945</u>	<u>1,565,398</u>
At 31st December, 2024	<u>1,450,453</u>	<u>41,202</u>	<u>1,491,655</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre, in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

9 Transfer of Funds

The transfer between funds of £97,188 relates to funds received towards the purchase and installation of the heating chandeliers which was completed in the year and hence all the restrictions relating to these funds have now ceased, together with a gift day in 2025 to reimburse funds for boiler repairs carried out in 2024.

10 Long Term Loan Debtor

This relates to the land on which the Cottage Lane Mission stands, which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future, interest free, loan repayments of £5,000 per annum to the year end date by £11,786.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

11	<u>Debtors</u>					2025	2024
						£	£
	Income Tax recoverable					3,338	1,236
	Loans Repayable					5,000	5,000
	Prepayments					0	42,567
	Other Debtors					0	2,943
						<u>8,338</u>	<u>51,746</u>
12	<u>Liabilities: Amounts falling due within one year</u>					2025	2024
						£	£
	Accruals and Deferred Income					2,531	2,427
	Creditors for Goods and Services					3,190	2,839
	Loans					15,400	14,453
						<u>21,121</u>	<u>19,719</u>
13	<u>Liabilities: Amounts falling due after one year</u>					2025	2024
						£	£
	Loan repayments due between 2 and 5 years					74,800	69,400
	Loans repayments due after 5 years					56,488	77,288
						<u>131,288</u>	<u>146,688</u>
14	<u>Analysis of Net Assets by Fund</u>						
			Unrestricted	Restricted			Total
			Funds	Funds			£
			£	£			
	Fixed and Long Term Assets		1,608,612	0			1,608,612
	Current Assets		85,849	72,305			158,154
	Current Liabilities		(21,121)	0			(21,121)
	Long Term Liabilities		(131,288)	0			(131,288)
	Fund Balance		<u>1,542,052</u>	<u>72,305</u>			<u>1,614,357</u>
15	<u>Unrestricted Funds</u>	2024	Income	Expenditure	Investments/ Transfers	2025	
		£	£	£	£	£	
	Disabled Access & Toilets Fund	50,000	0	0	(50,000)	0	
	Luncheon Club Fund	2,000	8,790	2,579	(6,211)	2,000	
	Mission & Charity Fund	46,318	47,062	3,601	0	89,779	
	Ministry Centre Operating Fund	5,903	37,694	40,402	0	3,195	
	AV System Asset Fund	13,722	0	6,860	0	6,862	
	Solar Panels Asset Fund	19,440	0	810	0	18,630	
	Heating Chandaliers Asset Fund	0	0	3,730	93,183	89,453	
	Curate's House Asset Fund	195,000	0	0	0	195,000	
	Ministry Centre Asset Fund	1,094,312	0	0	14,453	1,108,765	
	Long Term Loan Fund	48,214	0	0	(5,000)	43,214	
	General Funds	1,134	179,615	246,358	50,763	(14,846)	
		<u>1,476,043</u>	<u>273,161</u>	<u>304,340</u>	<u>97,188</u>	<u>1,542,052</u>	

The movement on Unrestricted Funds was as above:

Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church
Luncheon Club Fund	: Funds designated towards the lunch club
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
AV System Asset Fund	: Funds tied up in the AV System (an asset) used in the church.
Solar Panels Asset Fund	: Funds tied up in the Solar Panels (an asset) used by the church.
Heating Chandaliers Asset Fund	: Funds tied up in the Heating Chandaliers (an asset) used by the church.
Curate's House Asset Fund	: Funds tied up in the property used by the Curate.
Ministry Centre Asset Fund	: Funds tied up in the building used by the church and the community.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

16 <u>Restricted Funds</u>	2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Ministry Centre Fund (See note 17)	0	2,040	2,040	0	0
Church Restructuring	9,517	0	5,669	0	3,848
Memorial Garden	10,417	0	0	0	10,417
Church graveyard Fund	0	1,775	1,775	0	0
Youth & Children's Workers	56,551	20	5,467	0	51,104
MacMillan Cancer Research	0	3,020	0	0	3,020
Ukranian Fund	0	10,000	7,905	0	2,095
Boiler Fund	0	12,045	0	(12,045)	0
Defibrillator Fund	0	1,821	0	0	1,821
Heating Chandeliers Fund	15,000	74,891	4,748	(85,143)	0
Charitable Donations Fund	0	2,390	2,390	0	0
Church Stonework Fund	25,750	0	25,750	0	0
	<u>117,235</u>	<u>108,002</u>	<u>55,744</u>	<u>(97,188)</u>	<u>72,305</u>

The movement on Restricted Funds was as above:

Church Restructuring	: Funds restricted for the restructuring of the church.
Memorial Garden	: Funds restricted for the creation of a memorial garden.
Church graveyard Fund	: Funds restricted for the maintenance of the church graveyard.
Youth & Children's Workers	: Funds restricted towards the costs relating to the curate.
MacMillan Cancer Research	: Funds restricted towards donations to MacMillan Concer Research.
Ukranian Fund	: Funds restricted towards donations/activities for Ukranian Refugees.
Boiler Fund	: Funds restricted towards the costs relating the boilers installed in 2024.
Defibrillator Fund	: Funds restricted towards the costs of installing a defibrillator.
Heating Chandeliers Fund	: Funds restricted towards the costs relating the heating chandeliers.
Charitable Donations Fund	: Funds collected for distribtion to other charities.
Church Stonework Fund	: Funds received towards the upkeep of the church stonework.

17 Ministry Centre Fund

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010.

In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank.

This loan is secured by a legal charge over the Ministry Centre building for the period of the loan.

The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during last year.

The balance on this loan at 31/12/2025 was £146,688 (2024 £161,141).

The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation.

Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the the repayments on the Charity Bank loan and to contribute to the running costs of the centre

18 Capital Commitments

The PCC had Capital Commitments of £Nil at the accounting date (2024 £42,567).

19 Contingent Liabilities

At 31st December 2025, the PCC had received £15,000 in the 2024 year towards the heating chandeliers and there is a 3 year restriction on the sale/disposal of the property without the donor's permission. Some of the monies received may need to be repaid if that happens (2024 £15,000):

20 Related Parties

Whilst no payments were made to trustees for their roles as trustees. Two were paid in respect of their other roles, one as a Youth Worker (£5,000) and one as an Administrator (£2,720).

Accounts

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2024

CHARITY NUMBER 1129036

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of Christ Church Aughton, Lancashire

Charity Registration Number 1129036 (Registered 7th April 2009)

Governing Instrument The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.

Church Information: Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within the Church of England.

Incumbent: Revd. S O'Donoghue (Up to 03/11/2024)
Christ Church Vicarage
22 Long Lane
Aughton
L39 5AT

Bankers: Royal Bank of Scotland
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

Architects: Schafer Associates
56 Belvedere Road
Ashton-In-Makerfield
Wigan
WN4 8RU

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024

Aims & Objectives of the PCC

Christ Church Aughton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It is responsible for the maintenance of the Church, the Ministry Centre and the curate's house in Peet Avenue. Christ Church Aughton 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 share Jesus with everyone beginning in our community

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders
- Resourcing other churches

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity with the charity commission under number 1129036.

The PCC (Parochial Church Council) has an important role in the governance and management of the church and its elected members are the representatives of the congregation.

The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

PCC meetings are normally chaired by the Vicar. The Wardens, Deputy Wardens and Deanery Synod Representatives are ex-officio members. PCC members are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the PCC are to be spent.

The maintenance, repair, insurance of the church buildings and contents, and the church grounds, are the responsibility of the PCC. Financial decisions are made jointly by the PCC and the Vicar. The PCC agreed a process for authorisation of expenditure for the Stewardship, Finance committees, Wardens and Vicar.

The full PCC normally meets every 2 months, with Sub Committee meetings alternate months. The Standing Committee meets before the PCC. The PCC receives regular reports from its Committees, Deanery Synod representatives, Ministry Team, Pastoral Care Team. Safeguarding is a standing item on the PCC agenda.

The full PCC met six times during the year with extraordinary meetings throughout the year. Given its wide responsibilities the PCC has a number of committees each focussing on a particular aspect of parish life. These committees, which include, mission and outreach, fabric, finance, Ministry Centre are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

Christ Church have 8 paid members of staff and have set up a PAYE payroll and have an Auto Enrolment Pension scheme.

PCC members who have served at any time from 1 January 2024 until the date this report was approved are:

Ex Officio members:

Incumbent: Rev'd Sarah O'Donoghue (Chair) (Left 03/11/2024)

Curate: Jackie Davies (Left May 2024)

Associate Vicar: Rev'd Graham Rutter (from 03/11/2024)

Wardens to 08/04/24: Mrs Patricia Slater, Mr John Critchely (Deanery Synod rep)

Deputy Wardens to 08/04/24 then appointed Wardens: Mr Dennis Koogje, Mrs Carole Rankin.

Deputy Wardens from 08/04/24: Mr John Critchely (Deanery Synod rep), Mr David Sharples

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Elected members

Mr Jonathan Burke (PCC Secretary, Deanery Synod Rep) (2022-2025)

Mr David Cobbold (2022-2025)

Mr Jonathan Lock (Reader, Deanery Synod Rep) (2022-2025)

Mr Mark Patterson (Treasurer) (2019-2025)

Mr Peter Stewart (Deanery Synod Rep) (2022-2025)

Miss Jessica Harrison (2022 - 2025)

Mr Joe Johnson (co-opted annually)

Mrs Louise Kelly (2021-2024)

Mrs Jodie Taylor (2022 - 2025)

Mr Laurence Abernethy (2024 - 2027)

Day to day management and control of the church is exercised by the Incumbent and Wardens: The Rev Sarah O'Donoghue (to Nov 2024) , Wardens Mr John Critchley and Mrs Patricia Slater, are contactable via the Ministry Centre Office on 01695 424530.

Sub-committees of the PCC

The PCC operates through four sub-committees, which meet as required between full meetings of the PCC. Each sub-committee includes one or more co-opted members who serves by invitation of the relevant sub-committee chair (who must be an elected member of the PCC), in consultation with the vicar.

The principle of three year memberships also applies to co-opted members. 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.

Standing Committee

Required by law, it transacts the business of the PCC between it's meetings, subject to any directions given by the full Council. Membership of the Standing Committee is the Vicar, the Churchwardens, Deputy Church Wardens, the Treasurer and the PCC Secretary.

Stewardship Committee

To assist the treasurer in all areas involving finance, including compliance with procedures, gift aid, administration, financial planning, budgeting, charitable giving and special appeals. The stewardship committee is also responsible for the personnel of paid employees and volunteers. Membership in 2024 was Mark Patterson (Chair), Jenny Ray (Secretary), Jane Archbold (co-opted), Dennis Koogje, John Appleton (co-opted), Stephen Marsh (co-opted), Sarah O'Donoghue (to Nov 24).

Fabric Committee

The fabric committee is responsible for the maintenance of the Church building, Ministry Centre and the Curates House. Membership for 2024 was Josh Johnson (Chair), Liz Mawdsley (Secretary), John Critchley, Jonathan Burke, John Shaw (co-opted) , Sarah O'Donoghue (to Nov 24)

Ministry Team

This committee includes members of the PCC and Ministry team. This committee is responsible for overseeing services, leading, preaching, young people and pastoral care. Membership for 2024 was Sarah O'Donoghue (Chair to Nov 24), Angela Mellor, Geoff Fallows, Graham Rutter, Jonathan Lock, Jane Lake, Jeff Shaw, Paul Livesley, Janet Roberts, Jackie Davies (to June 24).

Ministry Centre Operations Committee

To assist the Ministry Centre Administrator in the management of all the Ministry Centre activities including Café Vista and it's maintenance. Membership in 2024 was John Shaw (Chair), Gail Usher (to Oct 24), Lesley Birchall, Kath Elliott, Carole Rankin, Wendy Arthur, Sarah O'Donoghue (to Nov 24).

The Electoral Roll

At present there are 254 parishioners on the Church Electoral Roll, 189 are resident in the parish, 65 are not resident within the parish, 91 male and 163 female.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Financial review

Firstly, we'd like to emphasise that Mark couldn't fulfil the duties of the treasurer role without the help and support of a number of people including Jane Archbold (Finance Officer), Jen Ray (gift aid and GASDS), John and Janice Appleton (grant applications / giving envelopes) , Stephen Marsh (Missions and Charities Officer) , Edward McCarthy (Grant Specialist), Dennis Koogje, Chris Matthews and Paul Collins and Beth Stratford (Accountants), for which we are very grateful.

As with 2023, this year has been difficult financially with an average monthly deficit of around £1,500 requiring a few difficult decisions needing to be made. This deficit has been brought about by a continued high mortgage rate, high utility bills. This is against the backdrop of un-expected bill for the replacement of a new set of boilers in the church.

Although we have funds in our accounts, e.g. for the Youth Worker, these are legally Restricted and can only be spent on the areas for which they were given. This is to protect your giving and ensure that it is spent appropriately.

To mitigate the monthly shortfall in our finances, we were able to secure a Parish Share reduction of £1,500 per month for a six-month period whilst we sought to identify further costs reductions across the board. These included:

- Negotiating a reduction in our interest rate on the loan repayments for the Ministry Centre (We still have an outstanding loan of £162,000 which we are aiming to pay off over the next nine years).
- Reducing our utility bills through an independent broker.
- The installation of solar panels on the Ministry Centre, paid for by donations and a grant.
- The installation of radiant heating chandeliers in the church through a grant from Veolia Environmental
- Obtaining grants for the repair of stonework in the vestry and Church Tower.

Having implemented the above, we have started to repay our Parish Share Deficit and will continue to do so in 2025 when the Church's financial position improves.

Achievements and performance

This has been another eventful year in the life of Christ Church. We have much to thank God for. We continue to be active in many ways, both in our church buildings and in the community. We are fortunate to have lots of faithful volunteers who give their time, expertise, talents and money in the service of Christ. We need to say a big thank you to all of them for all they have done and continue to do.

In the last year some of our well-loved members have gone to heaven, Rikki Abernethy, Doreen Horrocks, Jenny Rawcliffe, Mary Jones, Jeff Roberts, Eileen Arnold, Elsie Swift, Hazel Collier, Jean Brownlee and Betty Schofield to name just a few.

We have also said goodbye to our curate Jackie Davies, our administrator Gail Usher and our Vicar Sarah O'Donoghue, as well as losing Fiona and Jaime Craig and Louise Kelly, youth leaders, to other churches. The work, worship and witness of the church continues.

We are hopeful that in the coming year we will be able to appoint a full-time Youth Worker and a new Vicar. We have already appointed a new Administrator for the Ministry Centre.

We took a decision not to enter the Diocesan programme Fit for Mission, instead opting to work with other local churches in the Deanery who are of the same mind, using LYCIG as a tool to help us grow. Our church is doing well.

Sunday Services and prayer

We have continued with our regular pattern of services throughout the year.

9.00am: Holy Communion with a regular and growing congregation.

10.45am: Family service with slightly reduced numbers.

Special services for the great occasions.

All these services are made possible because we have a great number of people involved in cleaning, opening up the building, welcoming, leading, preaching, reading, intercessions, music and technology.

Our fellowship is loving, welcoming, generous and caring.

Leadership team and Wardens

The church was led by the Vicar Sarah O'Donoghue along with the PCC, the wardens, the ministry team and numerous group leaders for the various activities until her departure in November.

After Sarah's departure a few people have taken on extra responsibility to keep things running smoothly.

Peter Stewart has stepped in as chair of the PCC, Reverends Graham Rutter and Janet Roberts have managed more of the day-to-day ministry.

The wardens this year Dennis Koogje and Carole Rankin have taken on many of the legal responsibilities.

In general church members have just stepped up in their desire to help and cover all the many things that are needed in a large church like ours.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Achievements and performance (continued)

Leadership teams and wardens

I personally want to thank all members of the PCC and Ministry team for their commitment and hard work in supporting the practical and spiritual life of Christ Church. Special thanks go to Graham, Jackie and Janet and members of the Ministry Team: Geoff Fallows, Jane Lake, Jonathan Lock, Paul Livesley, Angela Mellor and Jeff Shaw.

I would also like to take this opportunity to thank Helen Livesley and Karen Roberts for their roles in safeguarding our children, young people and vulnerable adults.

I would also like to thank our finance team for their hard work. In particular our PCC treasurer Mark Patterson for helping us all to understand the church accounts and ensuring that we save money on operational costs. Jane Archbold for her hard work along with Milly Casey and Jenny Ray. Special thanks also go to Stephen Marsh who took over from Steve Hilton as our Missions and Charities Officer.

Finally, I want to thank our churchwardens Patricia Slater and John Critchley and deputy wardens Carole Rankin and Dennis Koogje. They are a great support to me and work tirelessly to fulfil their roles as wardens and deputy wardens, often at unsociable hours and sacrificing family time. As Tricia and John step down as wardens I want to personally thank them for all their hard work and dedication to faithfully serving the Lord in this role.

Deanery Synod

Christchurch Aughton is part of the Ormskirk Deanery. The Ormskirk Deanery Synod met three times in 2024

February 2024

Acknowledge and affirm different Mission directions arising from the Fit for Mission Debate.

'Together Liverpool' and a project to map the social action work of our churches across the whole of Liverpool Diocese

July 2024

'Surf stage' Summer Christian festival – Parbold

'School pastors' – street safety for children at our high schools

December 2024

Approve Bishop's request to reduce the number of Arch deaconries

LYCIG sharing and update

'Faiths4Change' – progressing to a Net Zero church – we are registered.

Whilst previously representing Christ Church, Bill Casey was elected Deanery Secretary. He continues in that role as well as, now again, being one of our representatives.

The Ministry Centre

A big thank you to Gail and Diane and all the volunteer staff, who keep the Ministry Centre office going.

A special thank you to Leslie and all Café Vista gang for doing an excellent job every day and attracting new people to the Ministry Centre and to our two new caretakers, Martin and Garry who have been invaluable in helping in keep everything running smoothly.

Also, a big thank you all church members who take part in giving the Church and the Ministry Centre a thorough spring clean every year and our day cleaners who do an outstanding job every week.

Reports from Church Groups and Activities

School links and partnerships

A recent SIAMS report quote:

Leaders ensure that links between school and church are exceptionally strong.

The children visit church as part of the major festivals, an Easter experience, a harvest service, Christmas Carol concert and as part of the RE curriculum. They also hold their Y6 leavers service in church. The vicar leads one assembly a week.

Rev'd Sarah O'Donoghue continued to be a School Governor along with Mrs Tess Jutla (Foundation Governor) and Mr Neil Heyes (Chair of Governors).

Bumps and Babes

Over the past year Bumps and Babes has had 26 members who have attended weekly for the most part. We continue to meet every Monday apart from bank holidays and some of the summer weeks when older children may be off school. As parents have returned to work or their babies have attained the ripe old age of 1 year some have left the group and others 'graduated' to Toddlers (8 over the year). We continue to stay in touch through our WhatsApp group in order to maintain the link with church and with each other.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Reports from Church Groups and Activities (continued)

Bumps and Babes (continued)

Bumps and Babes continues to have the aim of sharing Jesus through love and support for the youngest members of our community, and their carers. The WhatsApp group still has 28 members who talk with each other and are offered advice from each other. As group facilitator I let members know of church events and continue to pray for each child and parent, particularly when they have been facing difficulties and illness. We invite parents to bring their children for baptism or thanksgiving and the Hope Explored course. Some came to the Light Night in October and others to the Christmas Eve live nativity.

We welcome all, following Jesus' directive ~ Mark 9:37 Whoever welcomes one of these little children in my name welcomes me: and whoever welcomes me does not welcome me but the one who sent me.

Toddlers

Volunteers meet on a Monday afternoon to set up the Children's Play areas, with toys, dressing up clothes, craft items etc. We then meet each Tuesday morning during term time. A group of 12 volunteers run the group and approximately 40 children attend each week with their 15 parents, grandparents or carers. During the morning play we provide refreshments for everyone. After the main activity we have a short time of singing nursery/children's rhymes and Christian choruses and then notices of forthcoming Church events.

Diddy Disciples

Diddy Disciples meets each Sunday during the 10.45am service in the choir vestry.

In the group we have children aged roughly 0-4 years and children move on to Xplore when they feel ready. We have had quite low numbers over the last year. If there is just one child attending, we tend to join with the Xplore children in the Ministry Centre and this seems to work well.

We either use the 'Diddy Disciples' program written by Sharon Moughtin Mumby which involves simple easy to catch songs with Bible storytelling or 'Roots on the Web' which follows the church lectionary. This seems to work better when there are fewer children or families who attend less regularly.

The sessions have been led alternate weeks by Debs Raynor and Charlotte Chappell.

Xplore

Our primary school children (5-11 years) meet every Sunday during the 10.45 service (except for the first Sunday which is now an all age creative worship service). We are a small group (usually up to 10 at the most) but we always have lots of fun together. We use the Roots on the Web resources and start with a game and a news section so we can hear all about the children's adventures through the week. We use our children's bibles to focus on the Bible passage and then do some activities to help us to remember how we can demonstrate those teachings in our lives. We do lots of drama which the children really enjoy, crafts and Kahoot quizzes and recently started using an AI tool to create a new song about the bible story we have been reading – Deep Deep Roots (Psalm 1) and Love your enemy (Luke 6 27-38) are two in the style of pop country and rock and roll (find me and I will play you our creations). We have two leaders and five helpers and we all thank God that we have this opportunity to share God's life changing love with them – a love that He offers to us all.

Youth 4

This group ceased at the end of the school year because Louise Kelly's job changed and she moved to another church.

It was enjoyed by all the children who came. A useful contact with children from school and good for relationships with our school.

A small thought for the day hopefully sowed a few seeds of faith for the children who came.

Perhaps in the future we may be able to do something like this again

Luncheon Club

Luncheon club provides a three course meal for approximately 55 people.

We gather every two weeks and on the 4th week we celebrate Holy Communion in the Ministry Centre. All members are cared for pastorally and thoroughly enjoy their time together.

Bell Ringers

We have managed to ring the bells most Sunday mornings, normally having 6 of the 8 bells pealing. The ringing is normally assisted by external ringers, without them we couldn't ring. I have talked to both early and 10.45 congregations appealing for new ringers (as well as many other outlets etc) though not had much luck yet. The bells frame and fitting are still in need of major overhaul (as detailed in several reports previously submitted to church). Continuation of ringing at Christ Church is on a knife edge.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Reports from Church Groups and Activities (continued)

Knit and Natter

Just over 10 years ago we started this group, meeting just once a month in Café Vista. The ladies so enjoy meeting together that 18 months ago it was decided that we would meet twice in the month: the 2nd and 4th Mondays.

Over the years we have raised several thousand pounds for various charities, focussing mostly on local hospitals, Food banks, hospices, Age UK and children's charities. We also have links with an orphanage abroad and send clothes and bedding to them from time to time. We enjoy making a variety of items including hats for premature babies, hats for seamen, quilts and blankets, prayer squares and prayer shawls/blankets. These are regularly distributed by our clergy and ministry team.

Each year we hold coffee mornings, afternoon teas and occasionally lunches, raising money for charity. At Easter and Christmas, we make novelty items to sell.

The group has become a safe and happy haven for those who are lonely and sometimes it offers a safe place to discuss problems. Great friendships have been established over the years. We're open to all even if knitting is not your skill. Sharing and nattering are always available.

Café Vista

Our mission is to serve quality tea, coffee and food, encouraging meaningful connections in a faithfilled

Cafe Vista is more than just a coffee shop, it's a community hub where people can connect, reflect and recharge. Cafe Vista is run by a team of volunteers. We hope to provide a warm place for all whether you're seeking a quiet time, deep conversation or a friendly face.

Café Vista Saturday Breakfast

Over the past year there has been a steady increase in the number of people coming to Saturday Breakfast. It is often full with people waiting for tables. Half of the people are not (yet) members of Christ Church and the same goes for the many helpers.

It's great to be able to meet people that just want to eat and talk and who feel comfortable being inside a church building. For many it is the first step towards a close relationship with God.

Nell and Eddie Marshman are usually there setting up and cleaning down every Saturday. Nell arranges the rotas of the servers and waiters who give up their time to serve one Saturday a month. Tony and Graham do most of the cooking helped by Bill, David and John.

We are truly blessed to have so many people helping with this ministry. We thank God for giving us a building which includes the wonderful Café Vista.

GNI (Girlie Night In)

GNI meets every 3rd Friday of each month in the Ministry Centre and has been going strong for a good number of years. No one is required to book so we do not know how many we will get but broadly we have approximately 60 ladies each month and lots of new faces which is wonderful. We do not charge for the evenings but we do have a donation opportunity each week to support a charity that is connected with the speaker or an organisation that could do with support.

Changes at church have meant that our GNI Team has changed recently with some very long standing members leaving us and new ones joining. We were sorry to see them go but we are very grateful for the time and energy they have given to GNI over the years and it is always good to have new people joining with fresh ideas.

We aim to provide an interesting and informative evening with knowledgeable speakers from all walks of life or an opportunity to get dancing (a GNI favourite). This year we have heard from a beekeeper, a professional artist and danced to a local band plus considered our finances and whether mindfulness will make a positive difference to our lives.

We had lots of contributions from the church community to our very popular Christmas craft evening and Christmas itself was celebrated with the amazing Rock Choir – the latter two being repeated later this year by popular demand. Our ladies bring their friend's and their snacks and we bring some soft drinks and some excellent additions for the tables thought up by our team.

We are indebted to the wonderful Bill Evans for producing our flyers each month and we are trying to get our email list back on line so we can send out email invitations directly - watch this space. We are always looking for interesting options for our GNI evenings so if you think of anything we might want to pursue please email the Christ church email address or speak to one of the team

Cave

Cave is a men's group that has been running for almost three years and has a regular attendance of between 20 and 30. We meet weekly in the Ministry Centre on a Friday morning from 10 until noon and enjoy games, conversation and refreshments.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Reports from Church Groups and Activities (continued)

FACT - Feeling alone Come Together

FACT, 'Friendship and a cup of tea' started in July 2018 for people on their own, or feeling lonely and not getting out etc.

We meet each Friday 11am to 12 noon and now quite a few people stay for lunch in Café Vista extending the meeting to 1.00pm for those who choose to stay on.

The group has grown from eight regular members to 18 members at the moment.

FACT is open to everyone in the community. Our reputation has spread, and we have several newly bereaved members have arrived 'cold' not knowing anyone and become good friends. Also, the NHS referral team are sending people in need.

A morning of good conversation and much laughter with the volunteers in Cafe Vista looking after us throughout the morning

Pastoral Support

Pastoral support, at the heart of our service to all at Christ Church has continued to flourish and develop during the past year. There are now 37 team members supporting many people, both within the church community and further afield in Aughton. Individual support is provided with regular phone calls and visits, according to need. We also support several local nursing homes through regular services of Holy Communion and visits to individuals. Within the team, there are 5 smaller groups, each with a coordinator, and they report to Angela Mellor and her deputy Joan Maisie regularly and through that to the PCC meetings.

This year we have further developed the pastoral support in church itself and through the many groups that meet each day in the Ministry Centre. Through this we aim to support more people and to encourage them in turn, to seek support through the friends they meet and interact within these groups.

Discipleship

Leading Your Church in Growth

Four lay members have attended a LYCIG conference Leading Your Evangelism into Growth, and a number of lay members have attended a LYCIG conference entitled Leading Your Church Into Growth. Most recently a group of some 20 people, clergy and lay, from the Aughton cluster of churches have attended the LYCIG conference, and as a result they meet once a month to discuss progress in applying LYCIG methods in their own churches and also plan to explain these methods by interactive sessions with their PCCs

Hope Explored

The LYCIG methods have been applied most often by inviting people to a three-week course called Hope Explored. This course describes Christian hope as a joyful expectation for the future, based on true events in the past which changes everything for the present. This course invites people to come to talk about any issues that concern them relating to the Christian faith. Having attended this course a number of people have come to faith in Jesus Christ and started to attend church regularly.

Living Your Faith Everyday

There are a number of LYFE groups, (Living Your Faith Every day), which meet weekly for fellowship and to deepen their faith by studying the Scriptures together.

Alpha

The number of Alpha courses have been conducted on Zoom, most recently in conjunction with St James Westhead. These are in general been well attended with some 20 people attending over three courses.

Alpha

Three groups of about eight people in each group, have completed the Sanctuary Course, which looks, over an eight week period, at various types of mental health issues from a Christian perspective; how they may be recognised and how people may be counselled.

Churches Together Ormskirk

Churches Together Ormskirk, CTO, is a group of church leaders and church representatives from each church in Ormskirk. This is a wonderful ecumenical group to be part of, full of people who truly want to share the good news of Christ in an inspiring and relevant way to all the people of Aughton and Ormskirk. At these meetings we discuss all that is going on in our churches and around Ormskirk. It is wonderful to hear how God is working through the people and the places in this community.

In 2024 CTO organised the Annual Good Friday Service at the Clock Tower and a short service at the switching on of the Christmas lights in the town centre. As for 2025/26, so far, the Good Friday service has been planned to take place again at the Clock Tower. Other events are being planned, though at the present time it seems that the Park Praise event may not happen this year due to lack of volunteers.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Ormskirk and Skelmersdale and District Foodbanks

We are involved in Ormskirk Food Bank and Skelmersdale and district Food Bank, both working under the auspices of The Trussell Trust. We supply a number of Trustees and volunteers to both Food Banks and act as a collection centre for donations from several Schools, and from our church. We hold several events during the year to highlight the work of these foodbanks and to raise money and further donations.

Plans for the future

Following the Fit for Mission Vote in November the Standing Committees from St Michael's Aughton, Holy Trinity Bickerstaffe, St James Westhead and St Mark's Scarisbrick met and agreed to work more closely together as a cluster. The clergy from all the churches meet regularly for prayer and support as well as working on joint ventures.

Risk Management

The trustees periodically carry out a formal review of the charity's activities which include identifying the major opportunities available to the charity and the risks to which it is exposed. Systems established to mitigate risks are periodically reviewed to ensure that they still meet the needs of the charity.

Grant Making Policy

The PCC, via the Church General Fund, gives 10% of donations received by standing order, collection plate, give-as-you-earn and other donations gross of income tax recoverable per annum, to the Mission and Charities Committee to be distributed to suitable charitable organisations.

Reserves Policy

It is the long term intention of the Trustees to build up the unrestricted reserves so that they represent the equivalent of three months Parish Share (currently approximately £30,000). The charity had no "free reserves" at 31/12/24 (2023: £6,951).

Public Interest Statement

When planning our 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.

Compliance with Law and Regulation

A health and safety review is now due and will be carried out by a suitably experienced Church member. Specific procedures for recording accidents have been put in place. Churchwardens and sidespeople will be trained in fire safety and procedures.

Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2023 which are set out on pages 11 to 19 is in respect of an examination carried out under section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as trustees 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 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 P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

13th May 2025

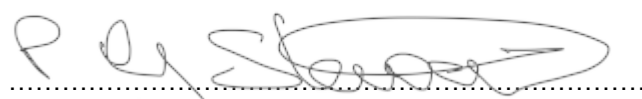
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2024 £	2023 £
INCOME FROM:					
Donations and legacies	2	197,969	68,360	266,329	183,893
Charitable activities.	3	42,544	0	42,544	35,130
Other trading activities	4	69,225	0	69,225	64,922
Investments	5	1,948	0	1,948	2,042
TOTAL INCOME		<u>311,686</u>	<u>68,360</u>	<u>380,046</u>	<u>285,987</u>
EXPENDITURE ON:					
Raising Funds	6	36,313	0	36,313	34,290
Charitable Activities	7	281,127	4,126	285,253	277,121
TOTAL EXPENDITURE		<u>317,440</u>	<u>4,126</u>	<u>321,566</u>	<u>311,411</u>
		(5,754)	64,234	58,480	(25,424)
GAINS AND LOSSES ON INVESTMENTS		0	0	0	0
NET (EXPENDITURE)/INCOME		<u>(5,754)</u>	<u>64,234</u>	<u>58,480</u>	<u>(25,424)</u>
TRANSFER BETWEEN FUNDS	9	<u>23,086</u>	<u>(23,086)</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>17,332</u>	<u>41,148</u>	<u>58,480</u>	<u>(25,424)</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2024		1,458,711	76,087	1,534,798	1,560,222
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2024		<u>1,476,043</u>	<u>117,235</u>	<u>1,593,278</u>	<u>1,534,798</u>

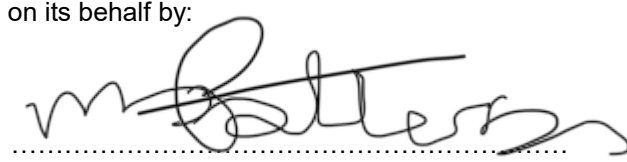
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	8	1,491,655	1,471,035
		<u>1,491,655</u>	<u>1,471,035</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	10	48,214	53,214
CURRENT ASSETS			
Debtors	11	51,746	8,842
Cash at Bank and in Hand		168,070	210,068
		<u>219,816</u>	<u>218,910</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	19,719	47,331
NET CURRENT ASSETS		<u>200,097</u>	<u>171,579</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	13	146,688	161,030
TOTAL NET ASSETS		<u><u>1,593,278</u></u>	<u><u>1,534,798</u></u>
THE FUNDS OF THE CHARITY	14		
Unrestricted funds		1,476,043	1,458,711
Restricted funds		117,235	76,087
		<u><u>1,593,278</u></u>	<u><u>1,534,798</u></u>

Approved by the Parochial Church Council on 13th May 2025 and signed on its behalf by:



 Mr P Stewart



 Mr M Patterson

The notes on pages 13 to 19 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024

1 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

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 funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.

Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight line basis over 4 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

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

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

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
2 <u>Donations and legacies</u>						
Planned Giving:						
Gift Aid donations	126,146	0	126,146	123,248	1,800	125,048
Other planned giving	7,666	0	7,666	5,983	0	5,983
Collections (open plate) at all Services	760	0	760	718	0	718
Donations	25,274	68,360	93,634	6,064	9,995	16,059
Income Tax Recoverable	33,548	0	33,548	30,395	240	30,635
Grants	1,575	0	1,575	5,450	0	5,450
Legacies	3,000	0	3,000	0	0	0
	<u>197,969</u>	<u>68,360</u>	<u>266,329</u>	<u>171,858</u>	<u>12,035</u>	<u>183,893</u>
3 <u>Charitable activities.</u>						
Rent from Church Hall/Church Property	12,638	0	12,638	11,875	0	11,875
Wedding and Funeral Fees	12,083	0	12,083	8,351	0	8,351
Events & Activities	14,841	0	14,841	14,904	0	14,904
Rent of Curate's House	2,982	0	2,982	0	0	0
	<u>42,544</u>	<u>0</u>	<u>42,544</u>	<u>35,130</u>	<u>0</u>	<u>35,130</u>
4 <u>Other trading activities</u>						
Fetes and fundraising events	0	0	0	536	0	536
Bookstall	764	0	764	1,048	0	1,048
Café Income	68,461	0	68,461	63,338	0	63,338
	<u>69,225</u>	<u>0</u>	<u>69,225</u>	<u>64,922</u>	<u>0</u>	<u>64,922</u>
5 <u>Investments</u>						
Dividends and Interest (including any reclaimed tax)	1,948	0	1,948	2,042	0	2,042
	<u>1,948</u>	<u>0</u>	<u>1,948</u>	<u>2,042</u>	<u>0</u>	<u>2,042</u>
6 <u>Raising Funds</u>						
Fundraising costs	1,720	0	1,720	0	0	0
Bookstall costs	1,040	0	1,040	1,402	0	1,402
Café expenses	33,553	0	33,553	32,888	0	32,888
	<u>36,313</u>	<u>0</u>	<u>36,313</u>	<u>34,290</u>	<u>0</u>	<u>34,290</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
7 Charitable Activities						
Missionary Giving						
Age UK	1,500	0	1,500	0	0	0
Aughton C of E Primary School	2,000	0	2,000	0	0	0
Bible Society	500	0	500	300	0	300
Foodbanks	0	1,261	1,261	1,898	322	2,220
Hope Street	0	0	0	400	0	400
Leading Your Church in Growth	1,145	0	1,145	865	0	865
Mercy Ships	500	0	500	300	0	300
Mission Direct	0	0	0	1,000	0	1,000
Owen McVeigh Foundation	1,000	0	1,000	0	0	0
Pearl of Africa	1,000	0	1,000	500	0	500
Prison Fellowship	0	0	0	500	0	500
Queenscourt Hospice	500	0	500	0	0	0
Reach Merseyside	500	0	500	1,000	0	1,000
Safe Families	0	0	0	500	0	500
Sefton Womens & Childrens Aid	500	0	500	0	0	0
24/7 Prayer	500	0	500	300	0	300
Uganda	330	0	330	1,504	0	1,504
Wearwhopest	0	0	0	1,000	0	1,000
Sundry Donations < £500	1,285	865	2,150	1,004	1,210	2,214
	<u>11,260</u>	<u>2,126</u>	<u>13,386</u>	<u>11,071</u>	<u>1,532</u>	<u>12,603</u>
Ministry:						
Parish Share	108,247	0	108,247	115,678	0	115,678
Minister - Housing	4,146	0	4,146	4,252	0	4,252
Curate - Housing	2,210	0	2,210	3,256	0	3,256
Lay Workers - Salary and Fees	29,864	0	29,864	22,957	0	22,957
Youth Workers expenses	160	0	160	552	0	552
Church Heat, Light and Water	5,964	0	5,964	12,200	0	12,200
Insurances	7,024	0	7,024	6,911	0	6,911
Repairs & Renewals	870	0	870	351	500	851
Major Repairs	19,120	2,000	21,120	0	0	0
Depreciation AV System/Solar Panels	13,340	0	13,340	5,761	1,100	6,861
Postage, printing & stationery	3,303	0	3,303	3,343	0	3,343
Sundry expenses	1,486	0	1,486	2,522	0	2,522
Grounds and Churchyard Maintenance	4,823	0	4,823	1,550	1,950	3,500
Upkeep of services	3,092	0	3,092	2,552	0	2,552
Ministry Centre - Running Costs	31,236	0	31,236	47,870	0	47,870
Loan Interest and Charges	13,194	0	13,194	11,830	2,040	13,870
Events & activities	3,727	0	3,727	8,365	0	8,365
Legal & Professional fees	10,240	0	10,240	1,351	900	2,251
Accountancy & Independent Examiner's Fees	7,821	0	7,821	6,727	0	6,727
	<u>281,127</u>	<u>4,126</u>	<u>285,253</u>	<u>269,099</u>	<u>8,022</u>	<u>277,121</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Continued)

7	<u>Staff Costs</u>	2024	2023
		£	£
	Wages and Salaries	29,778	22,907
	Social Security Costs	0	0
	Pension Costs	86	50
		<u>29,864</u>	<u>22,957</u>

The wages paid relate to the parish administrator, cleaners and parish workers. No employees (2023: None) received more than £60,000 remuneration during the year.

The charity participates in a NEST pension scheme which is a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

8 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
COST OR VALUATION			
At 1st January, 2024	1,450,453	27,442	1,477,895
Additions	0	33,960	33,960
Disposals	0	0	0
At 31st December, 2024	<u>1,450,453</u>	<u>61,402</u>	<u>1,511,855</u>
DEPRECIATION			
At 1st January, 2024	0	6,860	6,860
Charge for the year	0	13,340	13,340
Depreciation on disposals	0	0	0
At 31st December, 2024	<u>0</u>	<u>20,200</u>	<u>20,200</u>
NET BOOK VALUE			
At 31st December, 2024	<u>1,450,453</u>	<u>41,202</u>	<u>1,491,655</u>
At 31st December, 2023	<u>1,450,453</u>	<u>20,582</u>	<u>1,471,035</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre, in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

9 Transfer of Funds

The transfer between funds of £23,086 relates to funds received towards the purchase and installation of the solar panels which was actioned in the year and hence all the restrictions relating to these funds have now ceased.

10 Long Term Loan Debtor

This relates to the land on which the Cottage Lane Mission stands, which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future, interest free, loan repayments of £5,000 per annum to the year end date by £11,786.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Continued)

11	<u>Debtors</u>		2024		2023
			£		£
	Income Tax recoverable		1,236		636
	Loans Repayable		5,000		5,000
	Prepayments		42,567		0
	Other Debtors		2,943		3,206
			<u>51,746</u>		<u>8,842</u>
12	<u>Liabilities: Amounts falling due within one year</u>		2024		2023
			£		£
	Accruals and Deferred Income		2,427		3,600
	Creditors for Goods and Services		2,839		30,444
	Loans		14,453		13,287
			<u>19,719</u>		<u>47,331</u>
13	<u>Liabilities: Amounts falling due after one year</u>		2024		2023
			£		£
	Loan repayments due between 2 and 5 years		69,400		64,135
	Loans repayments due after 5 years		77,288		96,895
			<u>146,688</u>		<u>161,030</u>
14	<u>Analysis of Net Assets by Fund</u>				
		Unrestricted	Restricted		Total
		Funds	Funds		£
		£	£		£
	Fixed and Long Term Assets	1,539,869	0		1,539,869
	Current Assets	102,581	117,235		219,816
	Current Liabilities	(19,719)	0		(19,719)
	Long Term Liabilities	(146,688)	0		(146,688)
	Fund Balance	<u>1,476,043</u>	<u>117,235</u>		<u>1,593,278</u>
15	<u>Unrestricted Funds</u>	2023	Income	Expenditure	Investments/ Transfers
		£	£	£	£
	Disabled Access & Toilets Fund	50,000	0	0	0
	Luncheon Club Fund	2,000	7,984	1,582	(6,402)
	Mission & Charity Fund	46,069	11,509	11,260	0
	Ministry Centre Operating Fund	3,759	33,380	31,236	0
	AV System Asset Fund	20,582	0	6,860	0
	Solar Panels Asset Fund	0	0	6,480	25,920
	Curate's House Asset Fund	195,000	0	0	0
	Ministry Centre Asset Fund	1,081,136	0	0	13,176
	Long Term Loan Fund	53,214	0	0	0
	General Funds	6,951	258,813	260,022	(9,608)
		<u>1,458,711</u>	<u>311,686</u>	<u>317,440</u>	<u>23,086</u>
					<u>1,476,043</u>

The movement on Unrestricted Funds was as above:

Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church
Luncheon Club Fund	: Funds designated towards the lunch club
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
AV System Asset Fund	: Funds tied up in the AV System (an asset) used in the church.
Solar Panels Asset Fund	: Funds tied up in the Solar Panels (an asset) used by the church.
Curate's House Asset Fund	: Funds tied up in the property used by the Curate.
Ministry Centre Asset Fund	: Funds tied up in the building used by the church and the community.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024 (Continued)

16 <u>Restricted Funds</u>	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Ministry Centre Fund (See note 17)	0	2,040	2,040	0	0
Church Restructuring	9,517	0	0	0	9,517
Memorial Garden	10,417	0	0	0	10,417
Youth & Children's Workers	55,643	908	0	0	56,551
Solar Panels Fund	0	23,086	0	(23,086)	0
Boiler Fund	0	2,000	2,000	0	0
Heating Chandeliers Fund	0	15,000	0	0	15,000
Charitable Donations Fund	0	2,524	2,524	0	0
Church Stonework Fund	0	25,750	0	0	25,750
	<u>75,577</u>	<u>71,308</u>	<u>6,564</u>	<u>(23,086)</u>	<u>117,235</u>

The movement on Restricted Funds was as above:

Church Restructuring	: Funds restricted for the restructuring of the church.
Memorial Garden	: Funds restricted for the creation of a memorial garden.
Youth & Children's Workers	: Funds restricted towards the costs relating to the curate.
Solar Panels Fund	: Funds restricted towards the installation of solar panels.
Boiler Fund	: Funds restricted towards the costs relating the new boilers.
Heating Chandeliers Fund	: Funds restricted towards the costs relating the heating chandeliers.
Charitable Donations Fund	: Funds collected for distribution to other charities.
Church Stonework Fund	: Funds received towards the upkeep of the church stonework.

17 Ministry Centre Fund

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010.

In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank.

This loan is secured by a legal charge over the Ministry Centre building for the period of the loan.

The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during last year.

The balance on this loan at 31/12/2024 was £161,141 (2023 £174,317).

The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation.

Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the the repayments on the Charity Bank loan and to contribute to the running costs of the centre

18 Capital Commitments

The PCC had Capital Commitments of £42,567 at the accounting date (2023 £Nil).

19 Contingent Liabilities

At 31st December 2024, the PCC had received £15,000 in the year towards the heating chandeliers and there is a 3 year restriction on the sale/disposal of the property without the donor's permission. Some of the monies received may need to be repaid if that happens (2023 £ Nil):

Accounts

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2023

CHARITY NUMBER 1129036

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of Christ Church
Aughton, Lancashire

Charity Registration Number 1129036 (Registered 7th April 2009)

Governing Instrument The Parochial Church Council (PCC) is established under the
Parochial Church Councils (Powers) Measure 1956 (as amended)
and is a body corporate with perpetual succession.

Church Information: Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within
the Church of England.

Incumbent: Revd. S O'Donoghue
Christ Church Vicarage
22 Long Lane
Aughton
L39 5AT

Bankers: Royal Bank of Scotland
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

Architects: Schafer Associates
56 Belvedere Road
Ashton-In-Makerfield
Wigan
WN4 8RU

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023

Aims & Objectives of the PCC

Christ Church Aughton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It is responsible for the maintenance of the Church, the Ministry Centre and the curate's house in Peet Avenue. Christ Church Aughton 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 share Jesus with everyone beginning in our community

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders
- Resourcing other churches

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity with the charity commission under number 1129036.

The PCC (Parochial Church Council) has an important role in the governance and management of the church and its elected members are the representatives of the congregation.

The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

PCC meetings are normally chaired by the Vicar. The Wardens, Deputy Wardens and Deanery Synod Representatives are ex-officio members. PCC members are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the PCC are to be spent. The maintenance, repair, insurance of the church buildings and contents, and the church grounds, are the responsibility of the PCC. Financial decisions are made jointly by the PCC and the Vicar.

The full PCC normally meets every 2 months, with Standing Committee meetings on alternate months. The PCC receives regular reports from its Committees, Deanery Synod representatives, Ministry Team, Pastoral Care Team. Safeguarding is a standing item on the PCC agenda.

The full PCC met six times during the year. Given its wide responsibilities the PCC has a number of committees each focussing on a particular aspect of parish life. These committees, which include, mission and outreach, fabric, finance, Ministry Centre are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

Christ Church have 4 paid members of staff and have set up a PAYE payroll and have an Auto Enrolment Pension scheme.

PCC members who have served at any time from 1 January 2023 until the date this report was approved are:

Ex Officio members:

Incumbent: Rev'd Sarah O'Donoghue (Chair)

Curate: Rev'd Jackie Davies

Wardens: Mr John Critchely, Mrs Patricia Slater

Deputy Wardens: Mr Dennis Koogje, Mrs Carole Rankin

Deanery Synod: Mr David Cobbold, Mr Peter Stewart (2022 - 2025), Mr Jonathan Burke (PCC Secretary) (2022 - 2023), Mr Jonathan Lock (Reader) (2022 - 2025)

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Elected members

Mr Mark Patterson (Treasurer) (2019-2022)

Miss Jessica Harrison (2022 - 2025)

Mr Joe Johnson (co-opted annually)

Mrs Louise Kelly (2021-2024)

Mrs Jodie Taylor (2022 - 2025)

Day to day management and control of the church is exercised by the Incumbent and Wardens: The Rev Sarah O'Donoghue , Wardens Mr John Critchley and Mrs Patricia Slater, are contactable via the Ministry Centre Office on 01695 424530.

Sub-committees of the PCC

The PCC operates through four sub-committees, which meet as required between full meetings of the PCC. Each sub-committee includes one or more co-opted members who serves by invitation of the relevant sub-committee chair (who must be an elected member of the PCC), in consultation with the vicar.

The principle of three year memberships also applies to co-opted members. 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.

Standing Committee

Required by law, it transacts the business of the PCC between it's meetings, subject to any directions given by the full Council. Membership of the Standing Committee is the Vicar, the Churchwardens, Deputy Church Wardens, the Treasurer and the PCC Secretary.

Stewardship Committee

To assist the treasurer in all areas involving finance, including compliance with procedures, gift aid, administration, financial planning, budgeting, charitable giving and special appeals. The stewardship committee is also responsible for the personnel of paid employees and volunteers. Membership in 2023 was Mark Patterson (Chair), Jenny Ray (Secretary), Jane Archbold (co-opted), Dennis Koogje, John Appleton (co-opted), Stephen Marsh (co-opted), Sarah O'Donoghue.

Fabric Committee

The fabric committee is responsible for the maintenance of the Church building, Ministry Centre and the Curates House. Membership for 2023 was Josh Johnson (Chair), Liz Mawdsley (Secretary), John Critchley, Jonathan Burke, John Shaw (co-opted) , Sarah O'Donoghue.

Ministry Team

This committee includes members of the PCC and Ministry team. This committee is responsible for overseeing services, leading, preaching, young people and pastoral care. Membership for 2023 was Sarah O'Donoghue (Chair), Angela Mellor, Geoff Fallows, Graham Rutter, Rikki Abernethy, Jonathan Lock, Fiona Craig, Jane Lake, Jeff Shaw, Paul Livesley, Janet Roberts, Jackie Davies.

Ministry Centre Operations Committee

To assist the Ministry Centre Administrator in the management of all the Ministry Centre activities including Café Vista and it's maintenance. Membership in 2023 was John Shaw (Chair), Gail Usher (Ministry Centre co-ordinator), Lesley Birchall, Kath Elliott, Carole Rankin, Wendy Arthur, Sarah O'Donoghue.

The Electoral Roll

At present there are 254 parishioners on the Church Electoral Roll, 189 are resident in the parish, 65 are not resident within the parish, 91 male and 163 female.

Financial review

Firstly, we'd like to emphasise that Mark couldn't fulfil the duties of the treasurer role without the help and support of a number of people including Jane Archbold (Finance Officer), Jen Ray (gift aid and GASDS), John and Janice Appleton (giving envelopes) , Stephen Marsh (Missions and Charities Officer) , Gail (general admin support), Edward McCarthy (Grant Specialist), Dennis Koogje, Chris Matthews and Paul Collins and Beth Stratford (Accountants), for which we are very grateful.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Financial review (continued)

As with everyone, the current financial crisis continues to have an impact on the church finances. The monthly payments on the Ministry Centre loan have increased by £463 during the year and are now costing £2,233.75/month, whilst our combined energy bills for the Church and Ministry Centre were £30,937 in 2023. This means that our Reserve funds have reduced by £19,242 during 2023. If this continues without any intervention, we will go into debt by mid 2024. We have also had to carry out maintenance on the Ministry Centre alarms system and undertaken preventative maintenance of the buildings fabric costing £15,648.

Noting the above, it is not all negative for 2023. Our Ministry Centre Hall lettings have almost doubled from 2022 levels to £11,875 but are still well below our pre-covid (2018) income of £18,966.

We are hoping to employ a caretaker in the coming year which will help increase our Hall lettings and the associated income.

During the year, the finance team has implemented cost savings including changing our telephone and broadband provider and our energy provider, saving £4,840 / year. We have also recouped VAT overpayments on our energy bills amounting to £3,915. We are planning to replace the gas boiler in the church with infrared heating with estimated annual savings of £6,500 / year. This should help reduce the outgoings to a manageable level in 2024. Due to on-going issues with the donation station, we have replaced it with two Collect Tin devices which are linked to our Sumup accounts and have no overheads, thanks to Jonathan Lock.

Achievements and performance

As a church we launched our new Bible motto verse in January 2023 and intentionally prayed that we would see numerical and spiritual growth in our church. Relying on the power of the Holy Spirit to guide us as a church community we continued to seek opportunities to share the good news of Jesus in our local school, through the various activities in the Ministry Centre and through our personal witness.

God certainly answered our prayers and despite the national headlines of church decline Christ Church has bucked the trend and has seen growth in many areas not least in personal discipleship. As we intentionally and faithfully prayed our prayer for growth we have seen new people joining us at both Sunday gatherings and an increase in people attending our outreach groups, FACT, luncheon club, CAVE, Knit and Natter. Praise God!

Worship and prayer

Our 9am service has continued to grow in 2023 with an average Sunday attendance of between 50 – 60 people. Numbers at 10:45 have been steady and we have seen some new families join us. Interactive prayer stations at both services have been welcomed and there has been opportunities for the congregation to participate in the services, including more people offering intercessions and Bible readings.

Our online praying community has remained steady throughout 2023 with many joining and viewing the services throughout the week. Four days a week there is a helpful discussion of Biblical texts and many people comment on Facebook. A big thank you to the morning prayer team for their consistent online presence.

We have also had consistent numbers at our monthly prayer meeting on the first Monday of the month and our monthly prayer walks. A record is kept at all the prayer meetings of what has been prayed for and it has been good to look back and see answers to prayer this year.

Leadership and development

In September Sarah was able to take a 4-week sabbatical from Christ Church to focus on church growth and prayer. As part of her sabbatical, she spent time with the 24/7 prayer team in Waverley Abbey and with Emanuel Church in Lurgan Northern Ireland. The sabbatical not only served as welcomed refreshment but affirmed Christ's calling for her to lead, grow and serve the people of Christ Church and the community. The sabbatical also gave Jackie a great opportunity to lead the church and grow in her leadership role.

In October 2023 Rev'd Jackie Davies completed her curacy training and we were delighted when she secured her first incumbency post at St John's Ainsdale. Whilst we will be sad to say goodbye to Jackie we are delighted to have been part of her curacy journey and are thrilled to be sending an extremely competent priest and pastor to the people of Ainsdale.

In 2023 Rev'd Sarah O'Donoghue spoke at her second National LYCIG conference (Leading Your Church Into Growth) and along with Rev'd Neil Short ran LYCIG local for the Diocese of Liverpool. In addition, they both ran two curacy training days on equipping curates in Evangelism.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Achievements and performance (continued)

Leadership teams and wardens

I personally want to thank all members of the PCC and Ministry team for their commitment and hard work in supporting the practical and spiritual life of Christ Church. Special thanks go to Graham, Jackie and Janet and members of the Ministry Team: Geoff Fallows, Jane Lake, Jonathan Lock, Paul Livesley, Angela Mellor and Jeff Shaw.

I would also like to take this opportunity to thank Helen Livesley and Karen Roberts for their roles in safeguarding our children, young people and vulnerable adults.

I would also like to thank our finance team for their hard work. In particular our PCC treasurer Mark Patterson for helping us all to understand the church accounts and ensuring that we save money on operational costs. Jane Archbold for her hard work along with Milly Casey and Jenny Ray. Special thanks also go to Stephen Marsh who took over from Steve Hilton as our Missions and Charities Officer.

Finally, I want to thank our churchwardens Patricia Slater and John Critchley and deputy wardens Carole Rankin and Dennis Koogje. They are a great support to me and work tirelessly to fulfil their roles as wardens and deputy wardens, often at unsociable hours and sacrificing family time. As Tricia and John step down as wardens I want to personally thank them for all their hard work and dedication to faithfully serving the Lord in this role.

Deanery Synod

Christchurch Aughton is part of the Ormskirk Deanery. The Ormskirk Deanery Synod met two times in 2023

In June 2023, at All Saints Parish Hall, Rainford

There were two main items on the agenda.

1. Members of the Deanery Mission and Pastoral Committee/Deanery Leadership team were elected. The following people were elected.

Lay Chair Mark Taylor

Treasurer Peter Dorling

Lay representative 1 Colin Throp

Clergy representatives Rev David Banbury (Assistant Area Dean)

Rev Janet Heighton

Ex officio clergy chapter clerk Rev Eileen Heaney.

Secretary Bill Casey (no longer a representative for Christchurch Aughton, but willing to be co-opted)

2. Fit For Mission information roadshow.

Rt. Rev Beverly Mason, Bishop of Warrington, opened the session with a talk entitled, Why Fit For Mission.

Attendees were then able to circulate around various stalls with guest experts present.

In September 2023, at St. Pauls's Skelmersdale.

The meeting was mostly given over to two issues.

1. A detailed exploration of Fit For Mission. A resume of the project was given, followed by a detailed explanation of the voting process for PCCs. There were Four Statements of Position concerning to what extent churches were prepared to engage with the Fit For Mission project, and it was made clear that PCCs should communicate their decisions to the Area Dean by noon on 24th November 2023.

There was a question-and-answer session during which PCC members were able to seek clarification of issues that were of particular interest to their own church.

2. An update was given of the financial position of the Diocese. There has been a significant fall in church attendance post Covid, and this, along with the increased cost of utility and other costs has led to a structural deficit of £1 million in the DBF budget. A conversation with the National Church has been initiated about a new financial settlement for the Diocese of Liverpool, taking into account the uniquely low levels of historic assets alongside the challenging demographics in parts of the diocese. The National Church have been asked to carry out an independent review of the diocese. It is hoped that a decision may be made by December.

The Ministry Centre

We are so thankful to God for the Ministry Centre, for all the opportunities we have to connect with each other and the community and all the wonderful volunteers who help keep it a thriving hub both for the church and the wider Parish.

Cafe Vista is as busy as always and continues to be a welcoming place for all who visit it.

We have had a number of new volunteers joining the incredible team of men and women who ensure a professional kitchen and café. Which always insures our 5-star rating. We continue to campaign for more volunteers.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

The Ministry Centre (continued)

Luncheon is as popular as ever with continuous inquiries to book a place. There has been a small price increase which was accepted with no complaints which was just lovely. Our volunteer team are fantastic and always ensure a wonderful atmosphere, beautiful presentation, great service and incredible food. Again, 5-star rating from environmental health.

Café Companions have been running for nearly 6 months now with great results, our wonderful volunteers come in every afternoon for 2 hours to be a gentle presence for anyone in need. Feedback from the volunteers is of great opportunities to chat, befriend or support lots of various people visiting the café.

We had to replace the dessert fridge after it broke. The money was very generously donated by 2 members of our church family. We also received a large donation specifically for the cafe which means we have a safety buffer should anything need replacing in the future.

We had a very generous donation of outside picnic benches from Wetherspoons in Maghull. This will enable us to utilize the outside area for drinks and cakes to encourage extra footfall during the day for mum's with young children or visitors with dogs as well as a great usable space for our youth and life groups on warm summer evenings.

The lead cafe volunteers coordinate with the office for online food shopping, cakes, meat and crisps all of which are locally sourced. Gail would like to say a massive thank you to all the café teams but especially the leaders for all their help, patience, love and support while she settled into her role as MC coordinator.

Bookings for the Ministry Centre have been consistently growing with private parties and events like WLCC, Diddykicks and WLPAs as well as regular weekly classes such as U3A, WI and Kids Spanish to name a few. We also have some new groups/classes like, Adult Ballet and Tap and Sense Hub.

The Community Social Group is struggling at the minute with attendees, but we are now working with the council in the hope they can get financial help and promotion. We are hopeful this can be turned around as the services they offer which is for free is incredible.

Girlie Night In continues to draw many women from our local and church community. New volunteers have joined with great ideas and even greater passion. We are beyond blessed with all the volunteers old and new.

All our MC groups are thriving, Cave, Fact, Bumps and Babies, Knit & Natter (Knit & Natter Coffee Mornings are a big success and raise hundreds of pounds in the fight against Dementia.) and The Sanctuary Course with every space filled. Feedback is always positive from these groups.

The MC is used for ministry purposes for our church community all of which are well attended along with various ministry events put together to bless our local community or to raise funds for local charities (Macmillan is well supported by the visitors to Café Vista and raise hundreds of pounds for Cancer). Christ church school continue to hold all their performances throughout the year in our main hall.

We also enjoyed having Easy Peasy Workshops (lead by church members) who ran a well-attended craft session with great success. The leaders will look to do more workshops as there are several church gentlemen showing an interest as well as interest from outside church. The ladies have met with the Community Social Group and plan on helping with future SCG events.

The building itself has been well maintained over the past 12 months with various works undertaken to keep the building in good condition. Josh Johnson will give a rundown of all works completed and those that may still need attention. Derrick retired in the summer of 23 and we have worked together as a team in regards to opening, locking up, fire marshals on site and general maintenance but we are now hoping to have a part time caretaker in the next couple of months to take up this role.

We wholeheartedly thank Fiona our wonderful cleaner, for her hard work in continuing to keep our building clean and fresh.

Pastoral Care

Pastoral support, at the heart of our service to all at Christ Church has continued to flourish and develop during the past year. There are now 37 team members supporting many people, both within the church community and further afield in Aughton. Individual support is provided with regular phone calls and visits, according to need. We also support several local nursing homes through regular services of Holy Communion and visits to individuals. Within the team, there are 5 smaller groups, each with a coordinator, and they report to me regularly and through that to the PCC meetings.

This year we have further developed the pastoral support in church itself and through the many groups that meet each day in the Ministry Centre. Through this we aim to support more people and to encourage them in turn, to seek support through the friends they meet and interact within these groups.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Pastoral Care (continued)

In church we have a team of welcomers as well as the sides persons and during the week there is support for all age groups through the following activities: Bumps and Babes, Toddlers, youth activities, Luncheon Club, FACT, Cave and Lyfe groups. It is a measure of their success that we have had several referrals to groups from local doctors, for people going through a difficult period in their lives. Each of the groups has a leader and we are developing a more formal structure of management and feedback from the groups to myself and Sarah, to identify areas of need and assist further development.

Mental health and wellbeing are so important in life now and we have been most fortunate that Graeme and Victoria, both trained counsellors and church members, have been able to lead two 8 week 'Sanctuary' courses, aimed at equipping people to support others with their own mental health. This work is ongoing, and I will report further on this next year and, in the meantime, to the PCC.

A team of Café Companions began work in Café Vista in July 2023 and have worked very successfully alongside the café volunteers, supporting any who come to the café and who would welcome a conversation and a listening ear.

At the beginning of December 2023, we held our annual Service of Hope. A record number of 93 people attended and nearly everyone stayed for refreshments afterwards, reflecting on an emotional and supportive service for anyone remembering the life of a loved one.

As I said at the beginning of this report, pastoral care is at the heart of our ministry here at Christ Church. So, I want to say a huge thank you to all the team and to those as well, who work tirelessly in a less formal way to support some of the more vulnerable in our church family and in the local community

Mission and Evangelism

A further four Hope Explored courses were held in 2023. Taking our total enquirers courses to 7 in two years. Each group is different, but all the courses have been a real encouragement as people have made commitments to Jesus and continued to come to church, some even joining a LYFE group.

In May we held a Coronation party and Eurovision party both of which were well attended and offered an opportunity for us to invite people from our local community along with our Ukrainian friends. Our joint 24/7 prayer weekend, open day in church and Pentecost service with St James Westhead and St Michael's Aughton was well received and acted as a springboard for more events together. In June we invited all the godparents from our Baptism services to attend a special 'godparent' Sunday. Attendance was poor on this occasion, but it might be worth revisiting in the future. In July we commissioned our Café companions to offer a listening ear to customers who visit Café Vista and to support the Café Vista volunteers. In October the Pearl of Africa choir returned and as always were a big hit with our local schools and community. We also hosted a 'light night party for the local community as an alternative to Halloween.

In October we launched our very first Sanctuary Course to equip churches to support mental health. All those who have attended the course have spoken highly of the material and of the professional delivery of the course by Graeme Scroggie and Victoria Burton. The running of this course is a huge asset to Christ Church, and we are extremely grateful to Graeme and Victoria for their hard work and commitment.

In November our young people hosted our annual Tear Fund Quiz. A big thank you to Jane Lake and our young people for their commitment to this annual event.

In 2023 Louise Kelly along with Jane Lake, Annette Harrison, Lisa Matthews, John Raynor, Carmen Jones, Helen Fallows, Janet Roberts and Jackie Davies setup our brand-new Youth 4 U club on Fridays after school. This group is aimed at Year 5 & 6 pupils from Christ Church school, although other children have joined at various times. The group enjoy games, refreshments and a little reflective time.

Our annual bereavement service in November – Embracing Hope had a record number of people attending and one person joining our Hope Explored course in January.

In December Jenny Captstick led a Scratch Christmas choir and we were all treated to several carols and Christmas pieces in Advent. Everyone loved hearing the choir and we very much hope this will be repeated. A big thank you to Jenny for her hard work. The St Helens Youth Brass Band attracted record numbers at the much-loved Carol service and Professor Tracey also attracted a crowd. During Advent we saw an increase in attendance for all our services with over 1,000 people attending. A particular highlight was our very first live nativity on Christmas eve with attendance of 150 people many of whom were connected to our school.

Ecumenical Relationships

The church is a member of Ormskirk Churches Together and is represented by Rev'd Sarah O'Donoghue and Rev'd Jackie Davies. Members of Christ Church are also actively involved and support the work of West Lancs Debt Advice, Food bank, School Pastors, Ormskirk Ambassadors. Rev'd Sarah O'Donoghue and Rev'd Jackie Davies continue to meet regularly with church leaders across Ormskirk and Aughton.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Plans for the future

As a church we are keen to see our church grow spiritually and numerically. In November 2023 after a decision to opt out of Fit For Mission we joined a cluster with St Michael's Aughton, Holy Trinity Bickerstaffe, St Mark's Scarisbrick and St James, Westhead. The aim of the cluster is to resource the churches in our local area and to work in partnership to spread the Gospel. We are continuing to encourage every member of Christ Church to participate in the life of the church and community. The PCC is committed to ensuring that the fabric of the Ministry Centre and the Church to is sustainable in the future. To this end we are working towards becoming an Eco church.

Risk Management

The trustees periodically carry out a formal review of the charity's activities which include identifying the major opportunities available to the charity and the risks to which it is exposed. Systems established to mitigate risks are periodically reviewed to ensure that they still meet the needs of the charity.

Grant Making Policy

The PCC, via the Church General Fund, gives 10% of donations received by standing order, collection plate, give-as-you-earn and other donations gross of income tax recoverable per annum, to the Mission and Charities Committee to be distributed to suitable charitable organisations.

Reserves Policy

It is the long term intention of the Trustees to build up the unrestricted reserves so that they represent the equivalent of three months Parish Share (currently approximately £29,000). The charity has "free reserves" at 31/12/23 of £6,951 (2022: £62,889).

Public Interest Statement

When planning our 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.

Compliance with Law and Regulation

A health and safety review is now due and will be carried out by a suitably experienced Church member. Specific procedures for recording accidents have been put in place. Churchwardens and sidespeople will be trained in fire safety and procedures.

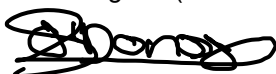
Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:



PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2023 which are set out on pages 10 to 18 is in respect of an examination carried out under section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as trustees 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 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 P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

22nd April 2024

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022 £
INCOME FROM:					
Donations and legacies	2	171,858	12,035	183,893	317,490
Charitable activities.	3	35,130	0	35,130	30,694
Other trading activities	4	64,922	0	64,922	55,550
Investments	5	2,042	0	2,042	386
TOTAL INCOME		<u>273,952</u>	<u>12,035</u>	<u>285,987</u>	<u>404,120</u>
EXPENDITURE ON:					
Raising Funds	6	34,290	0	34,290	28,747
Charitable Activities	7	269,099	8,022	277,121	244,182
TOTAL EXPENDITURE		<u>303,389</u>	<u>8,022</u>	<u>311,411</u>	<u>272,929</u>
		(29,437)	4,013	(25,424)	131,191
GAINS AND LOSSES ON INVESTMENTS	9	0	0	0	0
NET (EXPENDITURE)/INCOME		<u>(29,437)</u>	<u>4,013</u>	<u>(25,424)</u>	<u>131,191</u>
TRANSFER BETWEEN FUNDS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>(29,437)</u>	<u>4,013</u>	<u>(25,424)</u>	<u>131,191</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2023		1,488,148	72,074	1,560,222	1,429,031
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2023		<u>1,458,711</u>	<u>76,087</u>	<u>1,534,798</u>	<u>1,560,222</u>

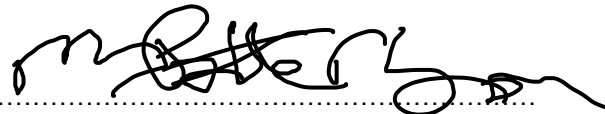
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	8	1,471,035	1,450,454
Investment Assets	9	0	0
Total fixed assets		<u>1,471,035</u>	<u>1,450,454</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	9	53,214	68,214
CURRENT ASSETS			
Debtors	10	8,842	7,197
Cash at Bank and in Hand		210,068	238,049
Total current assets		<u>218,910</u>	<u>245,246</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	47,331	20,004
NET CURRENT ASSETS		<u>171,579</u>	<u>225,242</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	12	161,030	173,688
TOTAL NET ASSETS		<u>1,534,798</u>	<u>1,570,222</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds	13	1,458,711	1,488,148
Restricted funds		76,087	72,074
Total charity funds		<u>1,534,798</u>	<u>1,560,222</u>

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

.....

 Revd. S O'Donoghue

.....

 Mr M Patterson

The notes on pages 11 to 17 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

1 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

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 funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.

Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight line basis over 4 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

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

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

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 <u>Donations and legacies</u>						
Planned Giving:						
Gift Aid donations	123,248	1,800	125,048	119,920	1,800	121,720
Other planned giving	5,983	0	5,983	8,427	0	8,427
Collections (open plate) at all Services	718	0	718	9,336	0	9,336
Donations	6,064	9,995	16,059	17,971	63,819	81,790
Income Tax Recoverable	30,395	240	30,635	31,675	11,372	43,047
Grants	5,450	0	5,450	0	7,500	7,500
Legacies	0	0	0	45,670	0	45,670
	<u>171,858</u>	<u>12,035</u>	<u>183,893</u>	<u>232,999</u>	<u>84,491</u>	<u>317,490</u>
3 <u>Charitable activities.</u>						
Rent from Church Hall/Church Property	11,875	0	11,875	6,547	0	6,547
Wedding and Funeral Fees	8,351	0	8,351	2,703	0	2,703
Events & Activities	14,904	0	14,904	21,444	0	21,444
	<u>35,130</u>	<u>0</u>	<u>35,130</u>	<u>30,694</u>	<u>0</u>	<u>30,694</u>
4 <u>Other trading activities</u>						
Fetes and fundraising events	536	0	536	1,779	0	1,779
Bookstall	1,048	0	1,048	1,130	0	1,130
Café Income	63,338	0	63,338	52,641	0	52,641
	<u>64,922</u>	<u>0</u>	<u>64,922</u>	<u>55,550</u>	<u>0</u>	<u>55,550</u>
5 <u>Investments</u>						
Dividends and Interest (including any reclaimed tax)	2,042	0	2,042	386	0	386
	<u>2,042</u>	<u>0</u>	<u>2,042</u>	<u>386</u>	<u>0</u>	<u>386</u>
6 <u>Raising Funds</u>						
Fundraising costs	0	0	0	300	0	300
Bookstall costs	1,402	0	1,402	649	0	649
Café expenses	32,888	0	32,888	27,798	0	27,798
	<u>34,290</u>	<u>0</u>	<u>34,290</u>	<u>28,747</u>	<u>0</u>	<u>28,747</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
7 Charitable Activities						
Missionary Giving						
Age UK	0	0	0	810	0	810
Bible Society	300	0	300	500	0	500
Centrepoint	0	0	0	500	0	500
Christ Church School	0	0	0	1,500	0	1,500
Foodbanks	1,898	322	2,220	0	1,558	1,558
Hope Street	400	0	400	560	0	560
In Another Place	0	0	0	500	0	500
Leading Your Church in Growth	865	0	865	0	0	0
MacMillan Cancer Care	0	0	0	1,170	0	1,170
MAF UK	0	0	0	500	0	500
Maghull Chapel	0	0	0	500	0	500
Mercy Ships	300	0	300	500	0	500
Mission Direct	1,000	0	1,000	0	0	0
Pearl of Africa	500	0	500	150	0	150
Prison Fellowship	500	0	500	0	0	0
Reach Merseyside	1,000	0	1,000	0	0	0
Safe Families	500	0	500	0	0	0
St Cleopas, Toxteth	0	0	0	1,000	0	1,000
24/7 Prayer	300	0	300	1,000	0	1,000
Uganda	1,504	0	1,504	2,675	0	2,675
Wearwhopest	1,000	0	1,000	0	0	0
West Lancs Debt Advice	0	0	0	500	0	500
Y Kids	300	0	300	0	580	580
Sundry Donations < £500	704	1,210	1,914	3,464	739	4,203
	<u>11,071</u>	<u>1,532</u>	<u>12,603</u>	<u>15,829</u>	<u>2,877</u>	<u>18,706</u>
Ministry:						
Parish Share	115,678	0	115,678	109,780	0	109,780
Minister - Housing	4,252	0	4,252	4,008	0	4,008
Curate - Housing	3,256	0	3,256	0	3,160	3,160
Lay Workers - Salary and Fees	22,957	0	22,957	23,072	0	23,072
Youth Workers expenses	552	0	552	216	0	216
Church Heat, Light and Water	12,200	0	12,200	1,498	3,000	4,498
Insurances	6,911	0	6,911	6,283	0	6,283
Repairs & Renewals	351	500	851	5,850	0	5,850
Depreciation of AV System	5,761	1,100	6,861	0	0	0
Postage, printing & stationery	3,343	0	3,343	2,666	0	2,666
Sundry expenses	2,522	0	2,522	9,206	0	9,206
Grounds and Churchyard Maintenance	1,550	1,950	3,500	0	0	0
Upkeep of services	2,552	0	2,552	2,128	1,340	3,468
Ministry Centre - Running Costs	47,870	0	47,870	21,878	0	21,878
Loan Interest and Charges	11,830	2,040	13,870	6,728	2,040	8,768
Events & activities	8,365	0	8,365	17,045	0	17,045
Legal & Professional fees	1,351	900	2,251	135	0	135
Accountancy & Independent Examiner's Fees	6,727	0	6,727	5,443	0	5,443
	<u>269,099</u>	<u>8,022</u>	<u>277,121</u>	<u>231,765</u>	<u>12,417</u>	<u>244,182</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Continued)

7	<u>Staff Costs</u>	2023	2022
		£	£
	Wages and Salaries	22,907	22,436
	Social Security Costs	0	0
	Pension Costs	50	636
		<u>22,957</u>	<u>23,072</u>

The wages paid relate to the parish administrator, ministry centre manager and parish workers. No employees (2022: None) received more than £60,000 remuneration during the year.

The charity participates in a multi-employer pension scheme which holds assets of the schemes separately from those of the Employer and the other participating employers. It is not possible to attribute the scheme's assets and liabilities to specific employers and hence contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

8 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
COST OR VALUATION			
At 1st January, 2023	1,450,453	30,959	1,481,412
Additions	0	27,442	27,442
Disposals	0	(30,959)	(30,959)
At 31st December, 2023	<u>1,450,453</u>	<u>89,360</u>	<u>1,539,813</u>
DEPRECIATION			
At 1st January, 2023	0	30,958	30,958
Charge for the year	0	6,861	6,861
Depreciation on disposals	0	(30,959)	(30,959)
At 31st December, 2023	<u>0</u>	<u>68,778</u>	<u>68,778</u>
NET BOOK VALUE			
At 31st December, 2023	<u>1,450,453</u>	<u>20,582</u>	<u>1,471,035</u>
At 31st December, 2022	<u>1,450,453</u>	<u>1</u>	<u>1,450,454</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre, in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Continued)

9 Long Term Loan Debtor

This relates to the property known as the Cottage Lane Mission which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future, interest free, loan repayments of £5,000 per annum to the year end date by £11,786.

10 Debtors

	2023	2022
	£	£
Income Tax recoverable	636	1,274
Loans Repayable	5,000	5,000
Other Debtors	3,206	923
	<u>8,842</u>	<u>7,197</u>

11 Liabilities: Amounts falling due within one year

	2023	2022
	£	£
Accruals and Deferred Income	3,600	453
Creditors for Goods and Services	30,444	6,671
Loans	13,287	12,880
	<u>47,331</u>	<u>20,004</u>

12 Liabilities: Amounts falling due after one year

	2023	2022
	£	£
Loan repayments due between 2 and 5 years	56,160	56,160
Loans repayments due after 5 years	104,870	117,528
	<u>161,030</u>	<u>173,688</u>

13 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed and Long Term Assets	1,524,249	0	1,524,249
Current Assets	142,823	76,087	218,910
Current Liabilities	(47,331)	0	(47,331)
Long Term Liabilities	(161,030)	0	(161,030)
Fund Balance	<u>1,458,711</u>	<u>76,087</u>	<u>1,534,798</u>

14 Unrestricted Funds

	2022	Income	Expenditure	Investments/ Transfers	2023
	£	£	£	£	£
Disabled Access & Toilets Fund	50,000	0	0	0	50,000
Luncheon Club Fund	2,000	4,881	1,125	(3,756)	2,000
Mission & Charity Fund	43,357	18,942	16,230	0	46,069
Ministry Centre Operating Fund	7,803	13,705	17,749	0	3,759
AV System Asset Fund	0	0	0	20,582	20,582
Curate's House Asset Fund	195,000	0	0	0	195,000
Ministry Centre Asset Fund	1,068,885	0	0	12,251	1,081,136
Long Term Loan Fund	58,214	0	0	(5,000)	53,214
General Funds	62,889	236,424	268,285	(24,077)	6,951
	<u>1,488,148</u>	<u>273,952</u>	<u>303,389</u>	<u>0</u>	<u>1,458,711</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023 (Continued)

Unrestricted Funds (continued)

The movement on Unrestricted Funds was as above:

Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church on the disabled access and toilets.
Luncheon Club Fund	: Funds designated towards the lunch club
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
AV System Asset Fund	: Funds tied up in the AV System (an asset) used in the church.
Curate's House Asset Fund	: Funds tied up in the property used by the Curate.
Ministry Centre Asset Fund	: Funds tied up in the building used by the church and the community.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

15 <u>Restricted Funds</u>	2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Ministry Centre Fund (See note 17)	0	2,040	2,040	0	0
Church Restructuring	10,417	0	900	0	9,517
Memorial Garden	10,417	0	0	0	10,417
Youth & Children's Workers	51,240	4,403	0	0	55,643
AV System Fund	0	1,100	1,100	0	0
Charitable Donations Fund	0	2,042	1,532	0	510
Church & Churchyard Upkeep	0	2,450	2,450	0	0
	<u>72,074</u>	<u>12,035</u>	<u>8,022</u>	<u>0</u>	<u>76,087</u>

The movement on Restricted Funds was as above:

Church Restructuring	: Funds restricted for the restructuring of the church.
Memorial Garden	: Funds restricted for the creation of a memorial garden.
Youth & Children's Workers	: Funds restricted towards the costs relating to the curate.
AV System Fund	: Funds restricted towards the costs relating the new AV System
Charitable Donations Fund	: Funds collected for distribution to other charities.
Church & Churchyard Upkeep	: Grants received towards the upkeep of the church and churchyard.

16 Ministry Centre Fund

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010.

In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank.

This loan is secured by a legal charge over the Ministry Centre building for the period of the loan.

The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during last year.

The balance on this loan at 31/12/2023 was £174,317 (2022 £186,568).

The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation.

Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the the repayments on the Charity Bank loan and to contribute to the running costs of the centre

17 Capital Commitments

The PCC had no Capital Commitments at the accounting date (2022 £Nil).

18 Contingent Liabilities

The PCC had no contingent liabilities at 31st December 2023 (2022 £ Nil):

Accounts

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

CHARITY NUMBER 1129036

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of Christ Church Aughton, Lancashire

Charity Registration Number 1129036 (Registered 7th April 2009)

Governing Instrument The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.

Church Information: Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within the Church of England.

Incumbent: Revd. S O'Donoghue
Christ Church Vicarage
22 Long Lane
Aughton
L39 5AT

Bankers: Royal Bank of Scotland
Customer Service Centre
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

Architects: Schafer Associates
56 Belvedere Road
Ashton-In-Makerfield
Wigan
WN4 8RU

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022

Aims & Objectives of the PCC

Christ Church Aughton PCC has the responsibility of co-operating with the Vicar in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in this parish. It is responsible for the maintenance of the Church, the Ministry Centre and the curate's house in Peet Avenue. Christ Church Aughton 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 share Jesus with everyone beginning in our community

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders
- Resourcing other churches

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity with the charity commission under number 1129036.

The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met six times during the year. Given its wide responsibilities the PCC has a number of committees each focussing on a particular aspect of parish life. These committees, which include, mission and outreach, fabric, finance, Ministry Centre are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

Christ Church have 2 paid members of staff and have set up a PAYE payroll and have a UK workplace pension scheme.

PCC members who have served at any time from 1 January 2022 until the date this report was approved are:

Ex Officio members:

Incumbent:	Rev'd Sarah O'Donoghue (Chair)
Curate:	Rev'd Jackie Davies
Wardens:	Mr John Critchely, Mrs Patricia Slater
Deputy Wardens:	Mr Dennis Koogje, Mrs Carole Rankin
Deanery Synod:	Mr David Cobbold, Mr Bill Casey
Elected members	
Treasurer:	Mr Mark Patterson (2019-2022)
PCC Secretary:	Mr Jonathan Burke (2022 - 2023)

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

General PCC members

Mr Joe Johnson (co-opted annually)

Mrs Louise Kelly (2021-2024), Mr Jonathan Lock (Reader) (2022-2025)

Mr Eddie Marshman and Ms Elizabeth Mawdsley (from 2019 to APCM 2022)

Mr John Shaw and Mr Roger Spence (from 2020 to APCM 2023)

Mr Peter Stewart and Mrs Jodie Taylor (from 2022 to APCM 2025)

Day to day management and control of the church is exercised by the Incumbent and Wardens: The Rev Sarah O'Donoghue , Wardens Mr John Critchley and Mrs Patricia Slater, are contactable via the Ministry Centre Office on 01695 424530.

Sub-committees of the PCC

The PCC operates through four sub-committees, which meet as required between full meetings of the PCC. Each sub-committee includes one or more co-opted members who serves by invitation of the relevant sub-committee chair (who must be an elected member of the PCC), in consultation with the vicar.

The principle of three year memberships also applies to co-opted members. 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.

Standing Committee

Required by law, it transacts the business of the PCC between it's meetings, subject to any directions given by the full Council. Membership of the Standing Committee is the Vicar, the Churchwardens, Deputy Church Wardens, the Treasurer and the Secretary.

Stewardship Committee

To assist the treasurer in all areas involving finance, including compliance with procedures, gift aid, administration, financial planning, budgeting, charitable giving and special appeals. The stewardship committee is also responsible for the personnel of paid employees and volunteers. Membership in 2022 was Mark Patterson (Chair), Jenny Ray (Secretary), Roger Spence, Dennis Koogje, John Appleton (co-opted), Steve Hilton (co-opted), Sarah O'Donoghue.

Fabric Committee

The fabric committee is responsible for the maintenance of the Church building, Ministry Centre and the Curates House. Membership for 2022 was Josh Johnson (Chair), Liz Mawdsley (Secretary), John Critchley, Jonathan Burke, John Shaw, Sarah O'Donoghue.

Ministry Team

This committee includes members of the PCC and Ministry team. This committee is responsible for overseeing services, leading, preaching, young people and pastoral care. Membership for 2022 was Sarah O'Donoghue (Chair), Angela Mellor, Geoff Fallows, Andy Monks (left July 2022), Graham Rutter, Rikki Abernethy, Jonathan Lock, Fiona Craig, Jane Lake, Jeff Shaw, Paul Livesley, Janet Roberts, Jackie Davies.

Ministry Centre Operations Committee

To assist the Ministry Centre Administrator in the management of all the Ministry Centre activities including Café Vista and it's maintenance. Membership in 2022 was John Shaw (Chair), Vicky Sime (Secretary left May 2022), Lesley Birchall, Kath Elliott, Carole Rankin, Wendy Arthur, Sarah, O'Donoghue.

The Electoral Roll

At present there are 252 parishioners on the Church Electoral Roll, 190 are resident in the parish, 62 are not resident within the parish, 92 male and 160 female.

Financial review

Firstly, we'd like to emphasise that Mark couldn't fulfil the duties of the treasurer role without the help and support of a number of people including Jane Archbold (Finance Officer), Jen Ray (gift aid and GASDS), John and Janice Appleton (giving envelopes) , Steve Hilton (Missions and Charities Officer) , Naomi (general admin support) and Paul Collins and Beth Stratford (Accountants), for which we are very grateful.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

Financial review (continued)

As with everyone, the current financial crisis has had an impact on the church finances which is ongoing. The monthly payments on the Ministry Centre loan have increased by £325.15 /month since April 2022, whilst our estimated energy bills have increased three fold to £33,000 / year. Although we have had some financial support from the government, there is still a substantial increase in our monthly outgoings. This means that we will start to eat into our reserves over the coming months. With this in mind, we are grateful for your continued donations in these difficult times and we will continue to ensure that we make the most of the contributions we received.

We had a gift day in June towards the salaries of a Youth Worker and children's/family worker. The total giving for the Gift Day so far is £39,089.96 (£46,509.95 inc. Gift Aid). As we wait on God, these restricted funds will be held until we are able to secure the right people to take on these roles.

As with previous years, we have been blessed with a number of legacies and gifts which have helped to keep us afloat as well as support the ongoing work to develop the church to make it more accessible and amenable. This emphasises the ongoing importance of legacy giving in supporting our ongoing mission to reach people with the gospel in our surrounding area.

The donation station has now been operating since September 2022 and is collecting an average of over £200 per month. We are currently renting the device on a quarterly basis, however Jonathan Lock has now sourced a cheaper device that we have purchased outright for sole use in the church, which should be much easier to set up and use (Hallelulah).

We would like to thank Steve Hilton, the outgoing Missions and Charities Officer, for his contributions to this role over many years and to Stephen Marsh for taking on this role.

The balance on Unrestricted funds 31/12/2022 excluding investment and capital asset funds of £1,263,885 (2021 £1,220,138) amounted to £224,263 (2021 £208,893). At the year end a sum of £50,000 was held in a designated fund towards alterations planned at the back of church for disabled access and other ancillary works.

Achievements and performance

During 2022 Covid restrictions were finally lifted and more people returned, albeit slowly, to worship in church and activities in the Ministry Centre. As a church we committed to praying for numerical and spiritual growth every day at morning prayer and in our Sunday worship. As a result, we witnessed new people joining us at both Sunday gatherings and there was an increase in people attending our outreach groups, FACT, luncheon club, CAVE, Knit and Natter, including an increase in the number of young people connecting with us. Holding on to our Bible motto verse for 2002 has made us more reliant on God and less reliant on ourselves. Sometimes doing less to be more intentional about the outreach offered and the development of relationships. Throughout 2022 the PCC were committed to securing money to employ a new youth worker, engaging with Fit For Mission, and ensuring that Christ Church continues to look beyond the walls of the church into the community.

Worship and prayer

Our 9am service grew in 2022 with an average Sunday attendance of between 40 – 60 people. The introduction of the good news slot in both services has meant that all members of the congregation can celebrate the signs of growth and new life not just on a Sunday but throughout the week. We have continued to have our 'This Time Tomorrow' slot, at our 10:45 service. Numbers at 10:45 have been steady and we have seen some new families join us. The introduction of refreshments between the two Sunday services has been a welcome addition and helped bring the two worshipping congregations together. The Wednesday Communion service also grew in 2022 with an average attendance of 30 people. During Lent we successfully ran the Character course.

Our Upper Room prayer room continues to be a welcomed addition to the Ministry Centre and is used regularly for morning prayer Monday – Thursday and throughout the week by LYFE groups for meetings and prayer.

Leadership and development

In January we launched our Bible Motto for 2022 "Trust in the Lord with all your heart and lean not on your own understanding;

In all your ways submit to him, and he will make your paths straight"

Proverbs 3:5-6

In July 2022 we said goodbye to Andy Monks after he successfully secured a job as Head of Children and Youth at Ascension Church, Balham. Andy's legacy continues in our children and young people's work. It is a real blessing to know that thanks to the leadership opportunities Andy gained during his time here at Christ Church he was able to bless another church and grow further as a leader.

In June 2022 Rev'd Jackie Davies was priested at Liverpool Cathedral. Jackie is now able to preside at communion and take weddings. As well as taking on more responsibilities in leading services and preaching, Jackie has also been working on developing a new initiative – Forest Toddlers. This will be launched in May 2023.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

Achievements and performance (continued)

In 2022 Rev'd Sarah O'Donoghue was invited to join the National LYCIG (Leading Your Church Into Growth) team and invited to speak at two of the National conferences in 2023. Sarah has been supporting several clergy in the Liverpool Diocese in leading their church to growth. She was also asked by Bishop Bev Mason to support the work of evangelism in the Diocese of Liverpool. This will involve running seminars for curates in 2023 and representing the Diocese at the Northern Missioners conferences.

Leadership teams and wardens

I personally want to thank all members of the PCC and Ministry team for their commitment and hard work in supporting the practical and spiritual life of Christ Church. I am thankful to Jonathan Lock for his wisdom, hard work and commitment to keeping Christ Church online and for all his hard work in ensuring the new AV system is fully installed. Special thanks also go to Graham, Jackie and Janet and members of the Ministry Team: Rikki Abernethy, Fiona Craig, Geoff Fallows, Jane Lake, Paul Livesley, Angela Mellor and Jeff Shaw.

In the autumn of 2022 Helen Livesley stepped forward as our new Parish Safeguarding Officer for Children and Young people. I would like to take this opportunity to thank Jaime Craig for the many years of service he gave to this role.

I would also like to thank our finance team for their hard work. In particular our PCC treasurer Mark Patterson for helping us all to understand the church accounts and ensuring that we save money on operational costs. In 2022 we welcomed Jane Archbold to the finance team. Jane has been a great asset to the team and a wonderful support to Mark Patterson. Special thanks also go to Steve Hilton for overseeing our Missions and Charities giving.

Finally, I want to thank our churchwardens Patricia Slater and John Critchley and deputy wardens Carole Rankin and Dennis Koogje. They are a great support to me and work tirelessly to fulfil their roles as wardens and deputy wardens, often at unsociable hours and sacrificing family time.

Deanery Synod

Christchurch Aughton is part of Ormskirk Deanery. The Deanery Synod at which we represent Christchurch met three times. In July 2022, at Rainford, the meeting was entirely given over to a presentation from Liverpool Diocese on the alarming risks of declining membership and financial trends in the churches of the Diocese and a diocesan action plan, "Fit for Mission". In November, at Lydiate, the main subject was the Leading Your Church Into Growth (LYCIG) programme with some very positive feedback from Upholland, Digmoo, Dalton where a clergy and lay team had attended LYCIG training. The same meeting also featured a moving account from Lydiate rep. Debra Walker on an official visit with Bishop Bev. to Kumasi Diocese in Ghana as the guests of the Bishop of Kumasi and the Ashanti King of the Region. Liverpool, Kumasi and Virginia Dioceses are linked in a "Triangle of Hope" that reflects and seeks to learn and heal from the atrocity of the slave trade. In February 2023 at Burscough a half-day meeting was again given over to exploring more of the detail, implications, reservations and outright objections to the Fit for Mission proposals. In addition to the meetings of Synod there have been a number of further opportunities for Synod members, PCC members and ordinary church members to explore and learn more about Fit for Mission. Christchurch representative Bill Casey has also served as Deanery Secretary. 2023 is the year for election of New Deanery synod representatives at the APCM. Christchurch is entitled to elect up to 5 representatives.

Throughout 2022 Christ Church Aughton has continued to be a resource church for the cluster supporting and working alongside Westhead St James, Holy Trinity Bickerstaff and St Michael's Aughton.

The Ministry Centre

The Ministry Centre was built to Glorify God, it is his building. It is our job to maintain it and encourage people to use it so that they may come to better know the Lord.

The past 12 months have been very encouraging with the number of people coming to the Ministry Centre steadily increasing especially those visiting Café Vista.

Naomi has been supporting the centre as a temporary administrator and we are very grateful for all the help that she has given. Special thanks to Naomi for doing a sterling job and holding the fort.

The building is now starting to show some signs of age and the outside needs to be painted this year. There is some concern at the high cost of the electricity bill and efforts are being made to reduce electricity consumption. Most of the cost is due to the lighting and we would encourage users to turn the lights off when they are not needed.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

Pastoral Care

The Team, comprising 31 members continues to give valuable pastoral support to many people, both within the Christ Church family and further afield in our community.

As life has largely returned to normal after the pandemic, this support is on a needs basis and we are encouraging people, wherever possible, to get out and join in activities and meet family and friends. There is still regular telephone contact and visiting for those who need it, but we are expanding our support through church activities and the Lyfe groups that meet weekly. Support is also available to different age groups through, Bumps and Babes, Toddler Group, Youth activities and Luncheon Club, FACT, Knit and Natter and Cave. Attendance at all these groups is growing weekly and this is wonderful to see. We hope to extend this group support further in Café Vista very soon with a team of Café Companions, working alongside the café volunteers each day. There are pastoral team members, giving support in nearly every Church group and activity and we have welcomed new members to the team too. The team has 5 groups, each with a leader and they are encouraged to keep in touch and support each other. They give monthly feedback to me, and urgent concerns are addressed as soon as possible.

In December we held the annual 'Service of Hope', for those remembering the lives of loved ones. 65 people attended and really appreciated both the reflective and moving service and the fellowship afterwards, when we offered refreshments and gave each person a booklet to help them at home. We plan to hold this service again in the Autumn. Pastoral support is at the heart of all we do at Christ Church and I would like to sincerely thank all the team, who work so tirelessly, to support the most vulnerable in our community.

Mission and Evangelism

In January 2022 we ran our first three-week Hope Explored course. As well as encouraging people to invite their non-Christian friends onto the course we also invited all our Baptism families to attend. A total of three Hope Explored courses were held in 2022.

In 2022 we ran another online Alpha in conjunction with St James Westhead. Thanks to the leadership of Eric Wilson and lots of willing host leaders and those offering prayer support we were able to journey with people.

In 2022 we launched our new Connect Sundays, an opportunity for members of the congregation to host a meal or be a guest, to enjoy fellowship and to get to know new people. Cian and Sarah also hosted two welcome meals for new people at the Vicarage.

On 14th May we hosted an organ recital with Professor Ian Tracey to mark the installation of our new digital sampler organ.

On Sunday 5th June we had a Jubilee Lunch in the Ministry Centre for the Queen's Jubilee and people were asked to wear something red, white and blue.

Later on in the month was Jackie's priesting on Saturday 18th June at Liverpool Cathedral when members of the church were there to support her on this very special day. The following day was the Church Garden party at the vicarage. It was a wonderful day and we were blessed with good weather.

In September it was good to re-open the tower after two years of lockdown. We had the tower open day where we had lots of people taking the opportunity to go up the tower and take in the views of the surrounding area.

Refreshments were provided by members of the congregation and during the day we were entertained by a variety of singers and organists. In October we hosted a 'light night party for the local community as an alternative to Halloween. In November our young people hosted our annual Tear Fund Quiz. Also, in November we had an open day where the plans for the re-development of the back of the church were on display. The congregation were invited to come and see the plans and to fill in a feedback sheet with their views and comments.

In December we saw an increase in attendance for our Nativity, Christingle and Carol services.

Ecumenical Relationships

The church is a member of Ormskirk Churches Together and is represented by Rev'd Sarah O'Donoghue and Rev'd Jackie Davies. Members of Christ Church are also actively involved and support the work of West Lancs Debt Advice, Food bank, Healing on the Streets, Street and School Pastors, Ormskirk Ambassadors. Rev'd Sarah O'Donoghue and Rev'd Jackie Davies continues to meet regularly with church leaders across Ormskirk and Aughton.

Plans for the future

As a church we are keen to see our church grow spiritually and numerically and to resource other churches in our deanery. We are continuing to encourage every member of Christ Church to participate in the life of the church and community. We are also planning to look at the fabric of the Ministry Centre and the Church to ensure it is sustainable in the future.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

Risk Management

The trustees periodically carry out a formal review of the charity's activities which include identifying the major opportunities available to the charity and the risks to which it is exposed. Systems established to mitigate risks are periodically reviewed to ensure that they still meet the needs of the charity.

Grant Making Policy

The PCC, via the Church General Fund, gives 10% of donations received by standing order, collection plate, give-as-you-earn and other donations gross of income tax recoverable per annum, to the Mission and Charities Committee to be distributed to suitable charitable organisations.

Reserves Policy

It is the long term intention of the Trustees to build up the unrestricted reserves so that they represent the equivalent of three months Parish Share (currently approximately £28,000). The charity has "free reserves" at 31/12/22 of £62,889 (2021: £66,982).

Public Interest Statement

When planning our 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.

Compliance with Law and Regulation

A health and safety review is now due and will be carried out by a suitably experienced Church member. Specific procedures for recording accidents have been put in place. Churchwardens and sidespeople will be trained in fire safety and procedures.

Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

Revd. S O'Donoghue (PCC Chairman)

9th May 2023

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2022 which are set out on pages 9 to 17 is in respect of an examination carried out under section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as trustees 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 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 P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

9th May 2023

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2022


	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2022 £	2021 £
INCOME FROM:					
Donations and legacies	2	232,999	84,491	317,490	219,138
Charitable activities.	3	30,694	0	30,694	17,132
Other trading activities	4	55,550	0	55,550	22,975
Investments	5	386	0	386	35
TOTAL INCOME		<u>319,629</u>	<u>84,491</u>	<u>404,120</u>	<u>259,280</u>
EXPENDITURE ON:					
Raising Funds	6	28,747	0	28,747	10,025
Charitable Activities	7	231,765	12,417	244,182	288,010
TOTAL EXPENDITURE		<u>260,512</u>	<u>12,417</u>	<u>272,929</u>	<u>298,035</u>
		59,117	72,074	131,191	(38,755)
GAINS AND LOSSES ON INVESTMENTS	9	0	0	0	0
NET (EXPENDITURE)/INCOME		<u>59,117</u>	<u>72,074</u>	<u>131,191</u>	<u>(38,755)</u>
TRANSFER BETWEEN FUNDS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>59,117</u>	<u>72,074</u>	<u>131,191</u>	<u>(38,755)</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2022		1,429,031	0	1,429,031	1,467,786
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2022		<u>1,488,148</u>	<u>72,074</u>	<u>1,560,222</u>	<u>1,429,031</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	8	1,450,454	1,450,454
Investment Assets	9	0	0
Total fixed assets		<u>1,450,454</u>	<u>1,450,454</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	10	58,214	68,214
CURRENT ASSETS			
Debtors	11	7,197	6,583
Cash at Bank and in Hand		238,049	167,778
Total current assets		<u>245,246</u>	<u>174,361</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	20,004	42,375
NET CURRENT ASSETS		<u>225,242</u>	<u>131,986</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	13	173,688	216,623
TOTAL NET ASSETS		<u><u>1,560,222</u></u>	<u><u>1,434,031</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds	14	1,488,148	1,429,031
Restricted funds		72,074	0
Total charity funds		<u><u>1,560,222</u></u>	<u><u>1,429,031</u></u>

Approved by the Parochial Church Council on 9th May 2023 and signed on its behalf by:

.....
 Revd. S O'Donoghue



 Mr M Patterson

The notes on pages 11 to 17 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

1 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

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 funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.

Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight line basis over 5 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

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

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

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
2 <u>Donations and legacies</u>						
Planned Giving:						
Gift Aid donations	119,920	1,800	121,720	123,645	6,831	130,476
Other planned giving	8,427	0	8,427	11,827	0	11,827
Collections (open plate) at all Services	9,336	0	9,336	2,934	0	2,934
Donations	17,971	63,819	81,790	21,720	17,625	39,345
Income Tax Recoverable	31,675	11,372	43,047	28,150	1,708	29,858
Grants	0	7,500	7,500	4,698	0	4,698
Legacies	45,670	0	45,670	0	0	0
	<u>232,999</u>	<u>84,491</u>	<u>317,490</u>	<u>192,974</u>	<u>26,164</u>	<u>219,138</u>
3 <u>Charitable activities.</u>						
Rent from Church Hall/Church Property	6,547	0	6,547	4,568	0	4,568
Wedding and Funeral Fees	2,703	0	2,703	8,700	0	8,700
Events & Activities	21,444	0	21,444	3,864	0	3,864
	<u>30,694</u>	<u>0</u>	<u>30,694</u>	<u>17,132</u>	<u>0</u>	<u>17,132</u>
4 <u>Other trading activities</u>						
Fetes and fundraising events	1,779	0	1,779	0	0	0
Bookstall	1,130	0	1,130	1,130	0	1,130
Café Income	52,641	0	52,641	21,845	0	21,845
	<u>55,550</u>	<u>0</u>	<u>55,550</u>	<u>22,975</u>	<u>0</u>	<u>22,975</u>
5 <u>Investments</u>						
Dividends and Interest (including any reclaimed tax)	386	0	386	35	0	35
	<u>386</u>	<u>0</u>	<u>386</u>	<u>35</u>	<u>0</u>	<u>35</u>
6 <u>Raising Funds</u>						
Fundraising costs	300	0	300	79	0	79
Bookstall costs	649	0	649	672	0	672
Café expenses	27,798	0	27,798	9,274	0	9,274
	<u>28,747</u>	<u>0</u>	<u>28,747</u>	<u>10,025</u>	<u>0</u>	<u>10,025</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
7 Charitable Activities						
Missionary Giving						
Age UK	810	0	810	0	0	0
Bible Society	500	0	500	1,000	0	1,000
Centrepoint	500	0	500	0	0	0
Christ Church School	1,500	0	1,500	0	0	0
Foodbanks	0	1,558	1,558	0	0	0
Green Pastures CBS	0	0	0	500	0	500
Hope Street	560	0	560	0	0	0
In Another Place	500	0	500	0	0	0
Life Words	250	0	250	500	0	500
MacMillan Cancer Care	1,170	0	1,170	0	0	0
MAF UK	500	0	500	0	0	0
Maghull Chapel	500	0	500	0	0	0
Mercy Ships	500	0	500	500	0	500
Open Doors	0	0	0	690	0	690
Pearl of Africa	150	0	150	500	0	500
Rainbow Hub	0	0	0	500	0	500
St Cleopas, Toxteth	1,000	0	1,000	0	0	0
Tear Fund	0	385	385	500	0	500
24/7 Prayer	1,000	0	1,000	500	0	500
Uganda	2,675	0	2,675	0	0	0
West Lancs Debt Advice	500	0	500	0	0	0
Y Kids	0	580	580	1,000	0	1,000
Sundry Donations < £500	3,214	354	3,568	1,336	0	1,336
	<u>15,829</u>	<u>2,877</u>	<u>18,706</u>	<u>7,526</u>	<u>0</u>	<u>7,526</u>
Ministry:						
Parish Share	109,780	0	109,780	115,540	0	115,540
Minister - Housing	4,008	0	4,008	5,582	0	5,582
Minister - Expenses	0	0	0	0	0	0
Curate - Housing	0	3,160	3,160	6,268	2,625	8,893
Curate - Expenses	0	0	0	0	0	0
Lay Workers - Salary and Fees	23,072	0	23,072	33,094	5,000	38,094
Youth Workers expenses	216	0	216	308	0	308
Church Heat, Light and Water	1,498	3,000	4,498	3,825	0	3,825
Insurances	6,283	0	6,283	5,935	0	5,935
Repairs & Renewals	5,850	0	5,850	1,056	0	1,056
AV System upgraded	0	0	0	1,126	5,000	6,126
Organ Repairs/replacement	0	0	0	407	34,696	35,103
Postage, printing & stationery	2,666	0	2,666	1,484	0	1,484
Magazine expenses	0	0	0	0	0	0
Sundry expenses	9,206	0	9,206	5,281	0	5,281
Grounds and Churchyard Maintenance	0	0	0	8,412	0	8,412
Upkeep of services	2,128	1,340	3,468	2,753	0	2,753
Ministry Centre - Running Costs	21,878	0	21,878	23,512	954	24,466
Loan Interest and Charges	6,728	2,040	8,768	0	7,585	7,585
Events & activities	17,045	0	17,045	2,130	0	2,130
Legal & Professional fees	135	0	135	1,405	0	1,405
Accountancy & Independent Examiner's Fees	5,443	0	5,443	6,506	0	6,506
	<u>231,765</u>	<u>12,417</u>	<u>244,182</u>	<u>232,150</u>	<u>55,860</u>	<u>288,010</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Continued)

7	<u>Staff Costs</u>	2022	2021
		£	£
	Wages and Salaries	22,436	37,458
	Social Security Costs	0	0
	Pension Costs	636	636
		<u>23,072</u>	<u>38,094</u>

The wages paid relate to the parish administrator, ministry centre manager and parish workers. No employees (2021: None) received more than £60,000 remuneration during the year.

The charity participates in a multi-employer pension scheme which holds assets of the schemes separately from those of the Employer and the other participating employers. It is not possible to attribute the scheme's assets and liabilities to specific employers and hence contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

The following PCC member received working expenses as below:

	£
Revd S O'Donoghue	0

8	<u>Tangible Fixed Assets</u>	Freehold Property £	Audio Visual System £	Total £
	COST OR VALUATION			
	At 1st January, 2022	1,450,453	30,959	1,481,412
	Additions	0	0	0
	Disposals	0	0	0
	At 31st December, 2022	<u>1,450,453</u>	<u>30,959</u>	<u>1,481,412</u>
	DEPRECIATION			
	At 1st January, 2022	0	30,958	30,958
	Charge for the year	0	0	0
	Depreciation on disposals	0	0	0
	At 31st December, 2022	<u>0</u>	<u>30,958</u>	<u>30,958</u>
	NET BOOK VALUE			
	At 31st December, 2022	<u>1,450,453</u>	<u>1</u>	<u>1,450,454</u>
	At 31st December, 2021	<u>1,450,453</u>	<u>1</u>	<u>1,450,454</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre, in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

9	<u>Investment Assets</u>	2022	2021
		£	£
	Freehold Property - 25 Peet Avenue, Ormskirk as at 1st January	0	195,000
	Transferred to Tangible Fixed Assets	0	(195,000)
		<u>0</u>	<u>0</u>

The property at 25 Peet Avenue was used by the charity as an investment asset until the new curate was appointed. Last year it was transferred to Tangible Fixed Assets following that appointment.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Continued)

10 Long Term Loan Debtor

This relates to the property known as the Cottage Lane Mission which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future, interest free, loan repayments of £5,000 per annum to the year end date by £11,786.

11 Debtors

	2022	2021
	£	£
Income Tax recoverable	1,274	482
Loans Repayable	5,000	5,000
Other Debtors	923	1,101
	<u>7,197</u>	<u>6,583</u>

12 Liabilities: Amounts falling due within one year

	2022	2021
	£	£
Accruals and Deferred Income	453	440
Creditors for Goods and Services	6,671	28,243
Loans	12,880	13,692
	<u>20,004</u>	<u>42,375</u>

13 Liabilities: Amounts falling due after one year

	2022	2021
	£	£
Loan repayments due between 2 and 5 years	56,160	56,160
Loans repayments due after 5 years	117,528	160,463
	<u>173,688</u>	<u>216,623</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed and Long Term Assets	1,508,668	0	1,508,668
Current Assets	173,172	72,074	245,246
Current Liabilities	(20,004)	0	(20,004)
Long Term Liabilities	(173,688)	0	(173,688)
Fund Balance	<u>1,488,148</u>	<u>72,074</u>	<u>1,560,222</u>

15 Unrestricted Funds

	2021	Income	Expenditure	Investments/ Transfers	2022
	£	£	£	£	£
Disabled Access & Toilets Fund	50,000	0	0	0	50,000
Luncheon Club Fund	2,000	4,872	2,044	(2,828)	2,000
Mission & Charity Fund	21,964	46,451	25,058	0	43,357
Mothers & Toddlers Fund	345	2,409	40	(2,714)	0
Ministry Centre Operating Fund	4,388	5,915	2,500	0	7,803
Curate's House Asset Fund	195,000	0	0	0	195,000
Ministry Centre Asset Fund	1,025,138	0	0	43,747	1,068,885
Long Term Loan Fund	63,214	0	0	(5,000)	58,214
General Funds	66,982	259,982	230,870	(33,205)	62,889
	<u>1,429,031</u>	<u>319,629</u>	<u>260,512</u>	<u>0</u>	<u>1,488,148</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022 (Continued)

Unrestricted Funds (continued)

The movement on Unrestricted Funds was as above:

Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church on the disabled access and toilets.
Luncheon Club Fund	: Funds designated towards the lunch club
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Mothers & Toddlers Fund	: Funds designated towards the mother and toddler activities
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
Curate's House Asset Fund	: Funds designated for use of the property by the Curate.
Ministry Centre Asset Fund	: Funds designated for use of the building for church and community use.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

16 <u>Restricted Funds</u>	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Ministry Centre Fund (See note 17)	0	2,040	2,040	0	0
Church Restructuring	0	10,417	0	0	10,417
Memorial Garden	0	10,417	0	0	10,417
Youth & Children's Workers	0	51,240	0	0	51,240
Curate's Fund	0	4,500	4,500	0	0
Charitable Donations Fund	0	2,877	2,877	0	0
Heating Grants	0	3,000	3,000	0	0
	<u>0</u>	<u>84,491</u>	<u>12,417</u>	<u>0</u>	<u>72,074</u>

The movement on Restricted Funds was as above:

Church Restructuring	: Funds restricted for the restructuring of the church.
Memorial Garden	: Funds restricted for the creation of a memorial garden.
Youth & Children's Workers	: Funds restricted towards the costs relating to the curate.
Curate's Fund	: Funds restricted towards the costs relating to the curate.
Charitable Donations Fund	: Funds collected for distribution to other charities.
Heating Grants	: Grants received towards the church heating costs.

17 Ministry Centre Fund

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010.

In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank.

This loan is secured by a legal charge over the Ministry Centre building for the period of the loan.

The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during the year.

The balance on this loan at 31/12/2022 was £186,568 (2021 £230,315).

The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation.

Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the the repayments on the Charity Bank loan and to contribute to the running costs of the centre

18 Capital Commitments

The PCC had no Capital Commitments at the accounting date (2021 £Nil).

19 Contingent Liabilities

The PCC had no contingent liabilities at 31st December 2022 (2021 £ Nil):

Accounts

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2021.

CHARITY NUMBER 1129086

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Aughton, Lancashire

Charity Registration Number 1129036 (Registered 7th April 2009)

Governing Instrument The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.

Church Information: Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within the Church of England.

Incumbent: Revd. S. O'Donoghue
 Christ Church Vicarage
 22 Long Lane
 Aughton
 L39 5AT

Bankers: Royal Bank of Scotland
 Customer Service Centre
 Drummond House
 1 Redheughs Avenue
 Edinburgh
 EH12 9JN

Independent Examiner: Mr P. U. Collins F. C. A. A.
 Collins & Co.
 Chartered Accountants
 Suite 13 Hattersley House
 1 Hattersley Court
 Oldmiskirk
 Lancashire L39 2AY

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Aims & Objectives of the PCC:

Christ Church Aughton Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church; pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Ministry Centre of Christ Church, Aughton, Long Lane, Aughton.

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the gospel, and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders.
- Resourcing other churches.

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity, with the charity commission under number 1129036.

The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met six times during the year. Given its wide responsibilities the PCC has a number of committees each focussing on a particular aspect of parish life. These committees, which include mission and outreach, fabric, finance, Ministry Centre are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

Christ Church have 3 paid members of staff and have set up a PAYE payroll and have a UK workplace pension scheme.

PCC members who have served at any time from 1 January 2021 until the date this report was approved are:

Ex Officio members:

Incumbent:	Rev'd Sarah O'Donoghue
Curate:	Rev'd Jackie Davies
Wardens:	Mr John Catehery (2018 - 2021), Mrs Patricia Slater (2019 - 2022)
Deputy Wardens:	Mrs Gray Wells (2020 - Deceased March 2021), Mr Stephen Marsh (2020 - 2023)
Deanery Synod:	Mrs Angela Mellor (2018 & 2021), Mr Bill Casey (2018 & 2021)
	Mr Dennis Keogie (2021 - 2023), Mrs Carole Rankin (2021 - 2023)

Elected members:

Treasurer:	Mr Chris Matthews (2018 - 2021)
	Mr Mark Patterson (2019 & 2022) (Treasurer from April 2021)
PCC Secretary:	Mr Laurence Abennethy (2018 - 2021)

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (Cont.)

General RCC members

Mr Joe Johnson (to 2023);
 Mrs Sarah Dennison and Mrs Kath Elliott (2018 to APCM 2021);
 Mr Eddie Marshman and Ms Elizabeth Mawdsley (from 2019 to APCM 2022);
 Mr John Shaw and Mr Roger Spence (from 2020 to APCM 2023);

Sub-committees of the RCC:

Each sub-committee includes one or more co-opted member who serves by invitation of the relevant sub-committee chair (who must be an elected member of the PCC), in consultation with the vicar. The principle of three year memberships also applies to co-opted members.

For the purpose of saving time at the full PCC meetings, members serve on one of the sub committees, which are appointed to cover important areas of responsibility.

Stewardship Committee:

To assist the treasurer in all areas involving finance, including compliance with procedures, gift aid, administration, financial planning, budgeting, charitable giving and special appeals. The stewardship committee is also responsible for the personnel of paid employees and volunteers.

Fabric Committee

The fabric committee is responsible for the maintenance of the Church building, Ministry Centre and the Curates House.

Mission and Outreach:

This committee includes members of the RCC and Ministry team. This committee is responsible for overseeing social media, internet and outreach events.

Ministry Centre Operations Committee:

To assist the Ministry Centre Administrator in the management of all the Ministry Centre activities including Café Vista and it's maintenance.

Financial review

This has been Mark's first year as treasurer, he could not have fulfilled the role without the continuing support of Chris Matthews, Vicky Sime and Milly Casey, who do most of the routine duties required of the role. We are also most grateful to Collins & Co Chartered Accountants for their help throughout the year.

Following the easing of COVID restrictions, the footfall in the Church and Ministry Centre increased significantly, resulting in a steady increase in income. The latter quarter of the year saw Café Vista open which contributed significantly to the Church's income. However, income from Ministry Centre lettings for 2021 only, amounted to £4,558 in comparison with £17,073 in 2019, so additional work is required to address this shortfall.

We owe considerable thanks to all the volunteers who have contributed to the Ministry Centre's operations and especially to those helping in Café Vista. (The annual accounts for the 12 months to the 31st December 2021 show a more detailed position.)

The income from the parish giving scheme is now approximately 30% of the giving income stream (exc. Gift Aid). Giving via this scheme has further reduced the burden on volunteers who process donations from the giving plate and collection envelopes.

Repairs and upgrades were made to the church heating system, costing approximately £5,000. This spend will ensure the continued operation of the system and enable better control of the building temperature, bringing associated cost savings.

During 2021 we replaced the Church's pipe organ with an electronic organ costing £35,100. We are most grateful to the Billing Trust for £5,000 towards the costs with the balance coming from an insurance claim linked to the old organ. We should see savings over the coming years in respect of maintenance costs associated with the pipe organ.

Due to unforeseen circumstances, we had to curtail the work on the community garden. This resulted in costs of £3,637 which we may have to write off. The Landfill Trust who agreed a grant towards the original costs of the community garden may pay some of the costs to mitigate these.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2021. (Cont.)

Financial review (continued)

The monthly management accounts produced by Collins & Co are proving to be a useful tool for planning the Church & Ministry Centre budgets going forward. This will be useful in helping to understand and control the church's finances going forward.

The balance on Unrestricted funds 31/12/2021 excluding investment and capital asset funds of £1,220,138 (2020 £1,206,479) amounted to £208,893 (2020 £231,611). At the year end a sum of £50,000 was held in a designated fund towards alterations planned at the back of church for disabled access and other ancillary works.

Achievements and performance

Our aim for the whole of 2021 has been to manage our finances and to ensure that our congregation and community were cared for pastorally. Our other aim throughout 2021 has been to resource other churches in deanery as well as intentionally growing our church numerically and spiritually.....

In our services this year we have spent time thinking about the 4ps linked to us internationally growing our church: Prayer for growth, Presence, Proclamation, Persuasion. We also covered material about Frontline Sundays and reintroduced our 'This Time Tomorrow' slot, an opportunity to ask different congregation members about how their faith impacts their lives Monday - Saturday. This slot even has its own jingle thanks to Mark Jones. During Lent we successfully ran the 'Wellbeing Journey' course online, advertised through Eventbrite the course was attended by over 100 people. This course was condensed into 4 sessions and offered to people supported by Macmillan. As we re-opened the Ministry Centre we were aware of the importance of rooting the building in prayer. A prayer room had originally been planned in the original design and it was felt that this should be a key feature going forward. Thanks to Norah Ellis, Simon Andrews, Ailsa Berrington, Debbie Jones and Maxine (a friend of Norah) the annex was transformed into the Upper Room. This room is used Monday - Thursday for Morning Prayer which is also on zoom and streamed live on Facebook. It is also used regularly by LYFE groups for meetings and prayer. As a church we have intentionally prayed our prayer for growth and seen new people coming each week since September. As a result we have now hosted several welcome meals at the vicarage and every new person has remained committed to coming to Sunday worship.

Our on the line prayer community continues to meet daily following the Northumbria Community prayer. This group is a great source of encouragement to people in Aughton and beyond.

Eunice Woolf, Mark Jones, Debs, John Raynor, Tboke, Jeff, along with Adele, Julia, Bill, Tess and Matthew Wilson all have done a fantastic job of leading us in worship when we returned to church.

In 2021 Neil Frackleton, Adele Spence and Debbie Jones all helped support a youth worship band to form. The group are committed to meeting on a Monday to practice and have led worship several times at Night LYFE. Thanks to an insurance claim, the generosity of members of the congregation and a grant from the Pilling Trust our new Phoenix digital organ was installed. This is played every Sunday morning at 9am and is a great asset to enhancing worship at this service.

Throughout lockdown our children and young people's work has continued to flourish with groups meeting in person when restrictions allowed and moving online in lockdown.

This year we have continued to work in partnership with our Church school offering pastoral support to teachers and pupils in the school. In addition to weekly zoom collective worship, we did have an opportunity to meet the children at Christmas and invite them into church for a time of reflection within their class bubbles.

I personally want to thank Vicky Sims for her commitment and dedication to the running of the Ministry Centre..... Andy Monks for all his support and hard work throughout the pandemic.

Jonathan Lock for his wisdom, hard work and commitment to enabling Christ Church to be an on the church. I also want to thank Matthew Wilson, Mark Patterson and Pete Chalk for supporting our zoom services. Special thanks also go to the Ministry Team: Rikki Abernethy, Fiona Craig, Jackie Davies, Geoff Fallows, Jane Lake, Paul Livesley, Angela Mellor, Janet Roberts, Graham Rutter, Jeff Shaw.

I would also like to thank our finance team for their hard work and diligence. In particular our PCC treasurer Mr Mark Patterson, supported by Chris Matthews and Vicky Sims, for helping us all to understand the church's accounts and its finances. Special thanks also go to Mr Steve Hilton for overseeing our Mission and Charities giving.

Finally I want to thank our churchwardens Mrs Patricia Slater and Mr John Gitchley and Deputy Wardens Mr Dennis Koojie and Mrs Carole Rankin who have worked with dedication and diligence on behalf of the congregation to ensure Christ Church is fulfilling its mission to share Jesus with everyone beginning in our community.

At present there are 255 parishioners on the Church Electoral Roll, 60 of whom are not resident within the parish.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2021. (Cont.)

Achievements and performance (Continued)

Sadly for a high percentage of the year we were unable to gather to celebrate life events in church. However as restrictions eased we did celebrate five weddings and one marriage blessing. We also continued to offer support to those who were bereaved with 18 funerals. We thank God for those church members who entered into glory: Gay Wells, Stanley Huyton, May Moss, Hazel Snape, William Oldfield, Muriel Tillet and luncheon club member Ethel Stevenson. In addition 10 more names have been added to the memorial!!!!

Deanery Synod

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the Parish and the wider structures of the church. This year the focus has been on implementing our new deanery mission plan and identifying churches who will be hub leaders and resourcing churches. Christ Church is now in a hub and resource church in a cluster with St James, Westhead, St Michael's, Aughton, Holy Trinity, Bickerstaffe, St Thomas, Lydiate and St Cuthberts.

The Ministry Centre

Sadly for the majority of 2021 our ministry centre has been closed. Vicky Sims, our Ministry Centre Co-ordinator has done a fantastic job of looking after the Ministry Centre as well as supporting Sarah, Chris with finance and administration throughout the pandemic.

We opened our Café for a short period in September and we are extremely grateful to all the volunteers who were prepared to wear masks and open our Café, so that people could have a safe place to meet. A big thanks to all the volunteers who worked so hard to enable us to open.

Pastoral Care

Due to Covid 19 pastoral care at Christ Church has grown. The pastoral needs of our congregation and the wider community have been met via phone calls, visits when permitted and an online presence of encouragement and support.

Mission and Evangelism

In January 2021 we launched our online Alpha course in conjunction with St Michael's Aughton and St James Westhead.

In October we hosted a 'light scramble' for the local community, as an alternative to Halloween.

In December we formed a partnership with Gorse Hill Nature Reserve and hosted a spectacular Namia event. Many members of Christ Church rose to the challenge, dressing up as Namia characters and welcoming 300 people to the Land of Namia. All families were invited to our Christingle service on Christmas Eve and to Wild LYFE.

Ecumenical Relationships

Christ Church is a member of Ormskirk Churches Together and is represented by Rev. Sarah O'Donoghue; however, this group did not meet in 2021.

Following the Deanery Mission plan a cluster was formed between Christ Church Aughton, St Michael's Aughton, Holy Trinity Bickerstaff, St James Westhead, St Thomas Lydiate and St Cuthbert's Halsall. The clergy from all the churches meet regularly for prayer and support as well as working on joint ventures including the Wellbeing Journey and online Alpha. Members of Christ Church are also actively involved and support the work of West Lincs Debt Advice, Food Bank, Helping on the Streets, Street and School Pastors, Ormskirk Ambassadors and Christians Against Poverty, Southport.

Plans for the future

As a church we are keen to see our church grow spiritually and numerically and to resource other churches in our deanery. We are committed to developing the church land located next to the Sands and to ensuring that this land is used by the community. We are also keen to offer disabled toilets in church and a new kitchen as well as focussing on ensuring that entry into our church is welcoming. We are also committed to developing the provision for our children and young people.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Cont.)

Risk Management

The trustees periodically carry out a formal review of the charity's activities which include identifying the major opportunities available to the charity and the risks to which it is exposed. Systems established to mitigate risks are periodically reviewed to ensure that they still meet the needs of the charity.

Grant Making Policy

The PCC, via the Church General Fund, gives 10% of donations received by standing order, collection plate, give-as-you-earn and other donations gross of income tax recoverable per annum to the Mission and Charities Committee to be distributed to suitable charitable organisations.

Reserves Policy

It is the long term intention of the Trustees to build up the unrestricted reserves so that they represent the equivalent of three months Parish Share (currently approximately £28,000). The charity has "free reserves" at 31/12/21 of £66,982 (2020: £69,725).

Public Interest Statement

When planning our 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.

Compliance with Law and Regulation

A health and safety review is now due and will be carried out by a suitably experienced Church member. Specific procedures for recording accidents have been put in place. Churchwardens and sidespeople will be trained in fire safety and procedures.

Statement of Trustee's Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

Rev. S. O'Donoghue (PGC Chairman)



8th May 2022

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2021 which are set out on pages 8 to 16 is in respect of an examination carried out under section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as trustees 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 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 P. J. Collins (F.C.A.)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY

8th May 2022

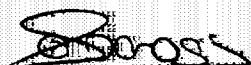
PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020: £
INCOME FROM::					
Donations and legacies	2	192,974	26,164	219,138	210,178
Charitable activities	3	17,132	0	17,132	43,960
Other trading activities	4	22,975	0	22,975	17,877
Investments	5	35	0	35	7,951
TOTAL INCOME:		<u>233,116</u>	<u>26,164</u>	<u>259,280</u>	<u>279,966</u>
EXPENDITURE ON::					
Raising Funds	6	10,025	0	10,025	8,923
Charitable Activities	7	232,150	56,860	288,010	252,450
TOTAL EXPENDITURE:		<u>242,175</u>	<u>56,860</u>	<u>298,035</u>	<u>261,373</u>
		(9,059)	(29,696)	(38,755)	18,593
GAINS AND LOSSES ON INVESTMENTS	9	0	0	0	0
NET (EXPENDITURE)/INCOME		<u>(9,059)</u>	<u>(29,696)</u>	<u>(38,755)</u>	<u>18,593</u>
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS:		<u>(9,059)</u>	<u>(29,696)</u>	<u>(38,755)</u>	<u>18,593</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2021		1,438,090	29,696	1,467,786	1,449,193
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2021		<u>1,429,031</u>	<u>0</u>	<u>1,429,031</u>	<u>1,467,786</u>

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets:	8	1,450,454	1,255,454
Investment Assets:	9	0	195,000
Total fixed assets		<u>1,450,454</u>	<u>1,450,454</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	10	63,214	68,214
CURRENT ASSETS			
Debtors:	11	6,583	6,277
Cash at Bank and in Hand		167,778	191,684
Total current assets:		<u>174,361</u>	<u>197,961</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR:	12	42,375	18,909
NET CURRENT ASSETS		<u>131,986</u>	<u>179,052</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	13	216,623	229,934
TOTAL NET ASSETS		<u>1,429,031</u>	<u>1,467,786</u>
THE FUNDS OF THE CHARITY	14		
Unrestricted funds:		1,429,031	1,438,090
Restricted funds		0	29,696
Total charity funds:		<u>1,429,031</u>	<u>1,467,786</u>

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



Revd. S. O'Donoghue



Mr. M. Patterson

The notes on pages 10 to 16 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1 III Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRIS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is ~~held~~ responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

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 funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet. All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Cont)

Fixed AssetsConsecrated land and buildings and moveable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s:10(2)(a) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight time basis over 5 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

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

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

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
2 Donations and legacies:						
Planned Giving:						
Gift Aid donations	123,645	6,831	130,476	107,904	13,270	121,174
Other planned giving	11,827	0	11,827	19,603	0	19,603
Collections (open plate) at all Services	2,934	0	2,934	4,077	0	4,077
Donations	21,720	17,625	39,345	5,943	5,000	10,943
Income Tax Recoverable	28,150	1,708	29,858	24,443	3,317	27,760
Grants	4,698	0	4,698	0	11,315	11,315
Legacies	0	0	0	15,306	0	15,306
	<u>192,974</u>	<u>26,164</u>	<u>219,138</u>	<u>177,276</u>	<u>32,902</u>	<u>210,178</u>
3 Charitable activities:						
Rent from Church Hall/Church Property	4,568	0	4,568	4,499	0	4,499
Wedding and Funeral Fees	8,700	0	8,700	6,930	0	6,930
Events & Activities	3,864	0	3,864	2,835	0	2,835
Organ Insurance Claim	0	0	0	0	29,696	29,696
	<u>17,132</u>	<u>0</u>	<u>17,132</u>	<u>14,264</u>	<u>29,696</u>	<u>43,960</u>
4 Other trading activities						
Fetes and fundraising events	0	0	0	0	0	0
Bookstall	1,130	0	1,130	777	0	777
Café Income	21,845	0	21,845	17,100	0	17,100
	<u>22,975</u>	<u>0</u>	<u>22,975</u>	<u>17,877</u>	<u>0</u>	<u>17,877</u>
5 Investments						
Dividends and Interest (including any reclaimed tax)	35	0	35	151	0	151
Property rental	0	0	0	7,800	0	7,800
	<u>35</u>	<u>0</u>	<u>35</u>	<u>7,951</u>	<u>0</u>	<u>7,951</u>
6 Raising Funds:						
Giving Envelopes	79	0	79	78	0	78
Bookstall costs	672	0	672	1,046	0	1,046
Café expenses	9,274	0	9,274	7,799	0	7,799
Investment Property Costs	0	0	0	0	0	0
	<u>10,025</u>	<u>0</u>	<u>10,025</u>	<u>8,923</u>	<u>0</u>	<u>8,923</u>

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
7/ Charitable Activities						
Missionary Giving						
Bible Society	1,000	0	1,000	500	0	500
Christ Church Norris Green	0	0	0	2,000	0	2,000
Christ Church School	0	0	0	1,000	0	1,000
Green Pastures CBS	500	0	500	0	0	0
Life Worlds	500	0	500	0	0	0
MacMillan Cancer Care	0	0	0	750	0	750
Mercy Ships	500	0	500	0	0	0
Open Doors	690	0	690	0	0	0
Ormskirk Street Pastors	0	0	0	500	0	500
Pearl of Africa	500	0	500	0	0	0
Queens Court Hospice	0	0	0	750	0	750
Rainbow Hub	500	0	500	0	0	0
Reach Merseyside	0	0	0	1,000	0	1,000
Team Fund	500	0	500	0	0	0
24/7 Prayer	500	0	500	0	0	0
Victory Outreach	0	0	0	1,000	0	1,000
West Lancs Crisis Centre	0	0	0	1,000	0	1,000
Yr Kids	1,000	0	1,000	0	0	0
Sundry Donations < £500	1,336	0	1,336	1,838	0	1,838
	<u>7,526</u>	<u>0</u>	<u>7,526</u>	<u>10,338</u>	<u>0</u>	<u>10,338</u>
Ministry						
Parish Share	115,540	0	115,540	121,929	0	121,929
Minister - Housing	5,582	0	5,582	2,131	0	2,131
Minister - Expenses	0	0	0	0	0	0
Curate - Housing	6,268	2,625	8,893	0	0	0
Curate - Expenses	0	0	0	0	0	0
Lay Workers - Salary and Fees	33,094	5,000	38,094	33,040	15,815	48,855
Youth Workers expenses	308	0	308	206	0	206
Church Heat, Light and Water	3,825	0	3,825	4,460	0	4,460
Insurances	5,935	0	5,935	5,931	0	5,931
Repairs & Renewals	1,056	0	1,056	6,138	0	6,138
AV System upgraded	1,126	5,000	6,126	0	0	0
Organ Repairs/Replacement	407	34,696	35,103	0	0	0
Postage, printing & stationery	1,484	0	1,484	2,821	0	2,821
Magazine expenses	0	0	0	241	0	241
Sundry expenses	5,281	0	5,281	3,013	0	3,013
Grounds and Churchyard Maintenance	8,412	0	8,412	4,239	590	4,739
Upkeep of services	2,753	0	2,753	2,116	0	2,116
Ministry Centre - Running Costs	23,512	954	24,466	13,483	4,413	17,896
Loan Interest and Charges	0	7,585	7,585	0	12,174	12,174
Events & activities	2,130	0	2,130	2,404	0	2,404
Legal & Professional fees	1,405	0	1,405	2,642	0	2,642
Accountancy & Independent						
Examiner's Fees	6,506	0	6,506	4,416	0	4,416
	<u>232,150</u>	<u>55,860</u>	<u>288,010</u>	<u>219,548</u>	<u>32,902</u>	<u>252,450</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Continued)

7 Staff Costs

	2021	2020
	£	£
Wages and Salaries	37,458	48,081
Social Security Costs	0	0
Pension Costs	636	824
	<u>38,094</u>	<u>48,855</u>

The wages paid relate to the parish administrator, ministry centre manager and parish workers. No employees (2020: None) received more than £60,000 remuneration during the year.

The charity participates in a multi-employer pension scheme which holds assets of the schemes separately from those of the Employer and the other participating employers. It is not possible to attribute the scheme's assets and liabilities to specific employers and hence contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

The following PCC member received working expenses as below:

	£
Rev S O'Donoghue	0

8 Tangible Fixed Assets

	Freehold Property £	Audio Visual System £	Total £
COST OR VALUATION			
At 1st January, 2021	1,255,453	30,959	1,286,412
Transfer from Investment Properties	195,000	0	195,000
Disposals	0	0	0
At 31st December, 2021	<u>1,450,453</u>	<u>30,959</u>	<u>1,481,412</u>
DEPRECIATION			
At 1st January, 2021	0	30,958	30,958
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December, 2021	<u>0</u>	<u>30,958</u>	<u>30,958</u>
NET BOOK VALUE			
At 31st December, 2021	<u>1,450,453</u>	<u>1</u>	<u>1,450,454</u>
At 31st December, 2020	<u>1,255,453</u>	<u>1</u>	<u>1,255,454</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

9 Investment Assets

	2021 £	2020 £
Freehold Property - 25 Peet Avenue, Ormskirk as at 1st January	195,000	195,000
Transferred to Tangible Fixed Assets	(195,000)	0
	<u>0</u>	<u>195,000</u>

The property at 25 Peet Avenue was used by the charity as an investment asset until the new curate was appointed. It has now been transferred to Tangible Fixed Assets following that appointment.

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Continued)**

10. Long Term Loan Debtor:

This relates to the property known as the Cottage Lane Mission which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future interest free loan repayments of £5,000 per annum to the year end date by £111,786.

11. Debtors:

	2021 £	2020 £
Income Tax recoverable	482	793
Loans Repayable	5,000	5,000
Other Debtors	1,101	484
	<u>6,583</u>	<u>6,277</u>

12. Liabilities: Amounts falling due within one year

	2021 £	2020 £
Accruals and Deferred Income	440	3,467
Creditors for Goods and Services	28,243	1,402
Loans	13,692	14,040
	<u>42,375</u>	<u>18,909</u>

13. Liabilities: Amounts falling due after one year

	2021 £	2020 £
Loan repayments due between 2 and 5 years	56,160	56,160
Loans repayments due after 5 years	160,463	173,774
	<u>216,623</u>	<u>229,934</u>

14. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed and Long Term Assets	1,513,668	0	1,513,668
Current Assets	150,205	241,156	174,361
Current Liabilities	(18,219)	(24,156)	(42,375)
Long Term Liabilities	(216,623)	0	(216,623)
Fund Balance	<u>1,429,031</u>	<u>0</u>	<u>1,429,031</u>

15. Unrestricted Funds

	2021 £	Income £	Expenditure £	Investments/ Transfers £	2021 £
Belfry Fund	191	0	0	(191)	0
Disabled Access & Toilets Fund	50,000	0	0	0	50,000
Kit & Knatter Fund	716	0	0	(716)	0
Whitchton Club Fund	2,000	1,248	592	(656)	2,000
Men Alive Fund	565	0	0	(565)	0
Mission & Charity Fund	29,368	5,837	7,526	(5,715)	21,964
Mothers & Toddlers Fund	2,000	69	0	(1,724)	345
Wives Group Fund	1,303	0	0	(1,303)	0
Ministry Centre Operating Fund	7,529	10,055	13,196	0	4,388
Curate's House Asset Fund	195,000	0	0	0	195,000
Ministry Centre Asset Fund	1,011,479	0	0	13,659	1,025,138
Long Term Loan Fund	68,214	0	0	(5,000)	63,214
General Funds	69,725	215,907	220,861	2,211	68,982
	<u>1,438,090</u>	<u>233,116</u>	<u>242,175</u>	<u>0</u>	<u>1,429,031</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021 (Continued)

Unrestricted Funds (continued)

The movement on Unrestricted Funds was as above:

Belfry Fund	: Funds designated towards maintenance of the Belfry
Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church on the disabled access and toilets.
Knit & Knatter Fund	: Funds designated towards the knit and knatter group
Luncheon Club Fund	: Funds designated towards the luncheon club
Men Alive Fund	: Funds designated towards the mens group activities
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Mothers & Toddlers Fund	: Funds designated towards the mother and toddler activities
Wives Group Fund	: Funds designated towards the wives group activities
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
Curate's House Asset Fund	: Funds designated for use of the property by the Curate.
Ministry Centre Asset Fund	: Funds designated for use of the building for church and community use.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

16	Restricted Funds	2020 £	Income £	Expenditure £	Transfers £	2021 £
	Ministry Centre Fund (See note 16)	0	8,539	8,539	0	0
	AV System Fund	0	5,000	5,000	0	0
	Youth Worker Fund	0	5,000	5,000	0	0
	Curate's Costs	0	2,625	2,625	0	0
	Organ Fund	29,696	5,000	34,696	0	0
		<u>29,696</u>	<u>26,164</u>	<u>53,860</u>	<u>0</u>	<u>0</u>

The movement on Restricted Funds was as above:

AV System Fund	: Funds restricted for the upgrade of the Audio Visual system.
Youth Worker Fund	: Funds restricted for the payment of the Youth Worker's salary.
Curate's Costs	: Funds restricted towards the costs relating to the curate.
Organ Fund	: Funds restricted towards the replacement of the organ following a flood.

17. Ministry Centre Fund

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010. In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank. This loan is secured by a legal charge over the Ministry Centre building for the period of the loan. The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during the year.

The balance on this loan at 31/12/2021 was £230,315 (2020: £243,974). The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation. Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the repayments on the Charity Bank loan and to contribute to the running costs of the centre.

18. Capital Commitments

The PCC had no Capital Commitments at the accounting date (2020: £Nil).

19. Contingent Liabilities

The PCC had no contingent liabilities at 31st December 2021 (2020: £Nil).