

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)

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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.

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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.

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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, Digmoor, 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:

Rev. 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>
		<u>59,117</u>	<u>72,074</u>	<u>131,191</u>	<u>(38,755)</u>
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	14		
Unrestricted funds		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.

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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.

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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>

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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
Centrepont	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		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	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>

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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.

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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>

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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	0	2,040	2,040	0	0
	(See note 17)					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):