

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)

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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.

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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.

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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.

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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 WLPA 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.

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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.

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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.

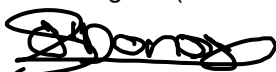
Statement of Trustee's Responsibilities

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>
		<u>(29,437)</u>	<u>4,013</u>	<u>(25,424)</u>	<u>131,191</u>
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><u>1,534,798</u></u>	<u><u>1,570,222</u></u>
THE FUNDS OF THE CHARITY	13		
Unrestricted funds		1,458,711	1,488,148
Restricted funds		76,087	72,074
Total charity funds		<u><u>1,534,798</u></u>	<u><u>1,560,222</u></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
Centrepont	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	0	2,040	2,040	0	0
	(See note 17)					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):