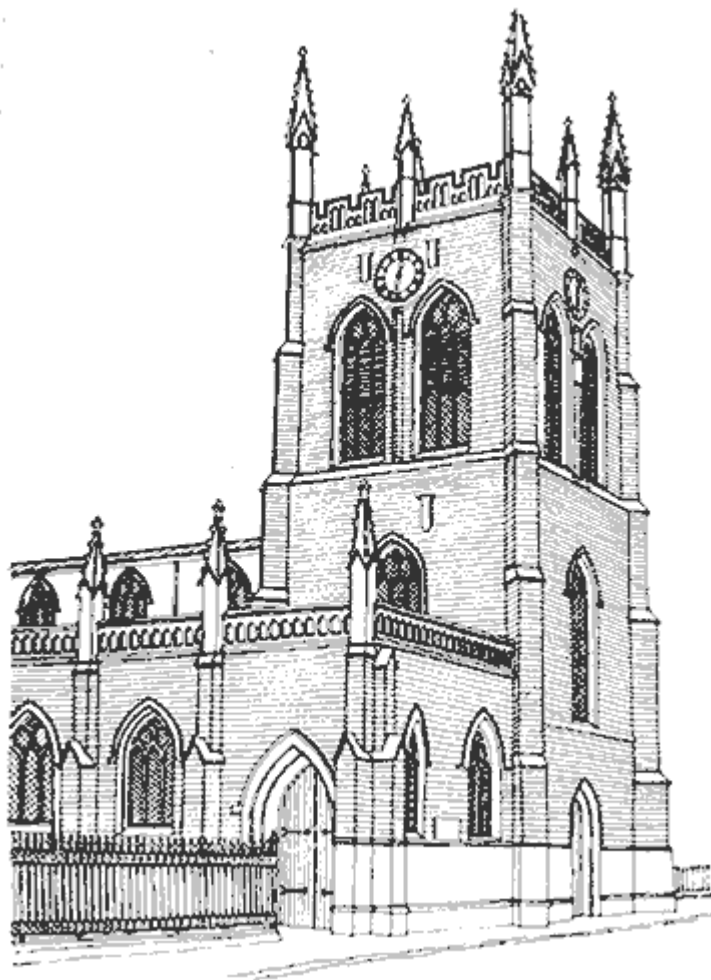


**Toxteth Park St Michael in the Hamlet
with
St Andrew**



**Trustees' Annual Report for the year ended
31st December 2023**

Aims and Purpose & Objectives and Activities

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

Toxteth Park St Michael in the Hamlet with St Andrew Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of its Church Hall building.

When planning our objectives 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, working in partnership as a united benefice, with the Parochial Church Council of Toxteth Park, Christ Church.

Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees maintain a Grade 1 listed Georgian cast iron church building for public access and divine worship.

From this base, and a Victorian church hall, a wide range of activities and groups are provided for children and adults – including uniformed organisations, a Children's Church, and up until September of 2019, a community communion and lunch club, together with various social groups. There is also work in local schools and Nursing Homes.

With regard to the House of Bishops' guidance on safeguarding children and vulnerable adults (section 5 of the Safeguarding and Clergy Discipline Measure), the Trustees strive to comply with their duty to protect all those who fall under their care.

The Trustees have a particular concern for the poorest and most vulnerable members of the community which they serve, providing chaplaincy to homeless persons and Probation Service institutions and various hostels locally.

The ministry provided to people in bereavement or ill health, which includes home visits, also makes a valuable contribution to those in need.

The Trustees are keen to work in partnership with the whole community and other charitable bodies. They co-operate with local residents' associations to stage public events and celebrations. Practical and financial assistance is given to world mission charities.

Structure, Governance and Management

Description of the charity's trusts

The Parochial Church Council (PCC) operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a corporate body established by the Church of England.

The PCC operates under the Parochial Church Council Powers Measure and is a charity registered with the Charity Commission.

PCC members are appointed in accordance with the Church of England Representation Rules 2006 and are elected at the Annual Parochial Church Meeting. All those who attend are encouraged to register on the Electoral Roll and stand for election to the PCC. Individual members of the PCC receive external training as and when deemed appropriate by the PCC.

Day to Day management of the church was exercised by the standing committee, the only committee required by law. It has the power to transact PCC Business between PCC meetings and considers strategic issues which may affect the church.

Members of the Standing Committee are:-

Rev Keith Hitchman – Vicar

Mrs Karen White – Church Warden

Mr Robert Johnson – Church Warden

Mr David Patmore – Assistant Warden

Mrs Carol Cragg – Treasurer

Mr Robert Smith – Health & Safety Representative

Miss Emma Pulford – Children's Church Representative

Reference and Administration Information

Church name and location

Toxteth Park, St Michael in the Hamlet with St Andrew

The church is part of the Diocese of Liverpool within the Church of England

Registered charity number (required if gross income is £100,000 and above)

1129099

Church correspondence address

Vicarage, 1b St Michael's Church Road, Aigburth

Liverpool

Postcode L17 7BD

Telephone

Charity trustees on the PCC from start of financial year until approval of financial statements.

	Name	Office (if any)	Dates acted if not for whole year	Ex Officio members
1	Rev Keith Hitchman	Incumbent		
2	Mrs Karen White	Warden		
3	Mr Robert Johnson	Warden & Deanery Synod Rep		
4	Mr David Patmore	Assistant Warden & Deanery Synod Rep		
5	Miss Cath Park	PCC member & Deanery Synod Rep	Up to 1 st July 2023	
6	Mrs Carol Cragg	Treasurer		
7	Mrs Anne Bush	PCC Secretary & Electoral Roll Officer		
8	Mr Edward Giddings			
9	Mr Robert Smith	Health & Safety Officer		
10	Mrs Valerie Jackson			Cathedral Rep & Safeguarding link from PCC to Safeguarding Officer
11	Mrs Karen Grace		Up to 19 th September 2023	
12	Mr David McCall	Stewardship Secretary		
13	Mrs Christina Barrett-Yuen			
14	Mrs Emma Baines			
15	Ms Emma Pulford			
16	Mr Ben Pritchard			
17	Mr Stephen Green		Co-opted From 21 st November 2023	
	In addition:			
	Mr David Yau			Safeguarding Officer

Type of Advisor

Name

Address

Architect	Mr Alex Finlason	Finlason Partnership Ltd, Beech House, 1 Cambridge Road, Hale, Cheshire WA15 9SY
Independent Examiner	Ms Denise Roberts	21 King's Close, Aigburth, Liverpool L17 9QS

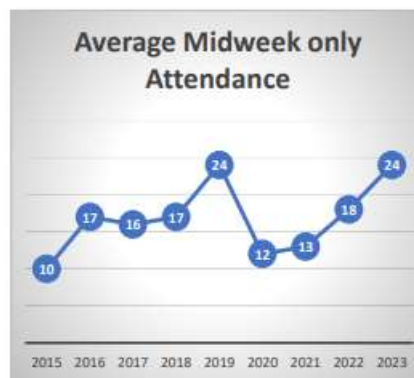
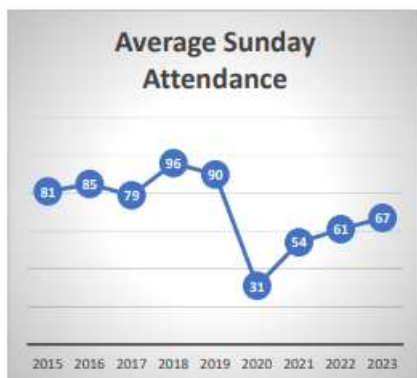
Achievements and Performance

St Michael-in-the Hamlet Church APCM – Vicar's Report 2023-24

Firstly, let me thank everyone for their ongoing commitment to the ministry and mission at St Michael-in-the-Hamlet Church.

This year we have been blessed with (Revd) Frank Cain and his wife Sue joining us at St Michael's, and also with Lisa Aindow ministering across the Benefice as an ordinand-in-training (with Emmanuel College).

As always there is much to be thankful to God for. Our Sunday and Wednesday attendances are growing steadily (see graph below). In Advent we had record numbers at our 'Big Sing Community Carol Service'. Children's Church is flourishing, as is our relationship with St Michael-in-the-Hamlet Primary School.



The 'St Michael's Live' programme of events is gaining both local and national recognition. Archdeacon Miranda recently described St Michael's Live as "an extraordinary achievement". Our Christmas charity concert this year raised - in one night - £15k for the Micah Food Bank (Liverpool Diocese & Archdiocese of Liverpool joint initiative).

A newly formed Heritage Group is working on the latest bid for Heritage Lottery Funding towards the ongoing church building restoration project.

In July we held a successful PCC Envisioning Day, facilitated by Kate Eaglestone (Diocesan Church Growth Coach). Here we set some priorities for our community involvement, discipleship, worship, mission and leadership – adopting the missional vision statement of *Reaching our community so they may come to know God's love*.

For the Church Council (PCC), much of the past year has been taken up with considering 'Fit for Mission' (FfM) - the strategy proposed by the Diocese of Liverpool towards the sustainable future of its churches and their mission. The proposal is for existing parishes to be gradually merged into one larger parish, whereby governance and administrative functions can be managed centrally, enabling individual churches and worship communities to focus on evangelism, community building and justice.

In March this year the PCC voted on whether or not to proceed with FfM.

Out of our cohort of fifteen PCC members, 12 voted for option 'D'; 2 voted for option 'C', and 1 member for option 'B'. There were no abstentions.

After much prayerful discussion and consideration over the past months, the PCC passed the resolution to go forwards with option 'D' - *not* to commit to starting out on the FfM journey with other churches within the Toxteth & Wavertree Deanery. St Michael's is one of three churches out of twelve to make the decision not to be involved (the other two churches – St Philemon's and St Agnes – being Resolution Parishes supported by extra-Diocesan networks and Bishops).

Also in March I successfully interviewed for the role of FfM (clergy) 'Change Leader' for the Toxteth & Wavertree Deanery. The Change Leader is a short term role, leading both the Clergy leadership Team and the Navigation Team (clergy & lay) through the first year of 'working as if' before the Rector designate for the new larger parish is appointed.

Over the last five years I have devoted *at least* two thirds of my working week to ministry at St Michael's, with the support and agreement of the leadership team at Christ Church (a numerically smaller church with considerable spiritual leadership capacity). With Christ Church opting into FfM and my new role, this situation has now changed substantially. From Easter this year my time allocation will have been evenly split 50/50 between St Michael's and Christ Church as part of the new FfM parish (as my Bishop's License already states).

Hence I have needed to relinquish some church roles. I will continue with leading Wednesday services and two Sunday services monthly, and will undertake funerals/weddings/baptisms, as well as faithfully exercising my pastoral duties towards the sick, dying and vulnerable. In doing so I am accountable in the first instance to the Diocesan Bishop and Archdeacon.

Again, as a church, we remain as ever, fully committed to the four key diocesan missional priorities to grow our church by introducing more people to Jesus; deepening discipleship; developing new Christian leaders and working for justice.

Our challenge and task going forward is to prayerfully explore afresh how, as a church, we might

fulfil these priorities in our new 'stand-alone' reality. In this regard please note the following statement from the diocesan leadership: *'Parishes adopting position D can expect to have future engagement with Bishops and Archdeacons about their strategies to grow through focussing on the four priorities'*.

I would ask you all as the St Michael's Church community to pray for me, for our church, Benefice and Deanery as both together and apart we navigate our future guided by God's Spirit.

With every blessing,

Keith

Revd. Keith Hitchman, Vicar

St Michael in the Hamlet PCC Report:

During 2023 the PCC met six times throughout the year to discuss the day to day running of the church, our building projects and our future plans for Mission in the parish. Two members of PCC resigned this year – one due to work commitments and the other due to advancing age, after serving faithfully on PCC for many years. The Standing Committee (core management group) met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate.

In July we held a successful PCC Envisioning Day at St Peters, Woolton, facilitated by Kate Eaglestone (Diocesan Church Growth coach). Here we set some priorities for our community involvement, discipleship, worship, mission and leadership – adopting the missional statement *"Reaching our community so they may come to know God's love"*.

Despite a tough financial climate, we have seen an increase in the external hiring of our Church Hall to local groups and members of the community, under the expert guidance of Christina Barrett-Yuen. The hall is now booked out most weekends and during the week, hosting a variety community activities and events and it is our aim to continue to increase the hire value of the Church Hall.

Despite the cost of living crisis our finances remain stable. Our Parish Share commitment which contributes towards the cost of ministry both in our own parish and other churches less fortunate than ourselves, continues to be our main expenditure. However the introduction of the Parish Giving Scheme in 2016 continues to gain participation and has aided our financial planning, particularly during the pandemic.

Our "Open Saturdays", normally held weekly between March and October, where we welcome visitors to our beautiful 200 year old building from within and out of the area, restarted in March and

ran in conjunction with our gardening Saturdays where young, old, families and friends helped keep our garden and churchyard in order, sharing fellowship and laughter at the same time.

A community barbeque in September welcomed members of the community into Church building and grounds and our annual Christmas “Big Sing” event attracted over 300 attendees.

As always, we are very grateful to the Friends of St Michael’s for their financial support towards remedial works on the clock and church drains. “Friends” events over the year were well received and have been a further opportunity to bring members of the community into the church to enjoy a range of entertainment whilst widening the reach and impact of this worthy organisation.

Going forward we will continue to work with the Diocese to continue our ongoing restoration plans to improve the church building both as a worshipping space and heritage centre.

Our ‘St Michael’s Live’ music events continue to grow. We are now seen as the third most popular acoustic venue in Liverpool. Since its conception, hundreds of new people have been welcomed into the church through the various musical performances that have taken place as part of this initiative.

As a Church we are committed to supporting families through a number of means, including our young people’s activities – Children’s Church and uniformed organisation (Boys Brigade). The Girls Friendly Society (GFS) is no longer a church-based organisation but continues to meet weekly in our Church Hall.

We continue to work regularly with 150 children, chiefly through our uniformed organisation and Children’s Church and give thanks for the faithful support of over 30 volunteers who give their time and energy to these groups.

Our Sunday Children’s Church is blossoming with increased numbers of attendance and is attracting many families. Our intention is to resource Children’s Church and its leadership accordingly.

Our average weekly attendance at Sunday morning services averages at 63 adults and 36 children, with 25 regular worshippers at our mid-week service. Our worshipping community numbers 150 with 90 on the Electoral Roll.

Our goal in 2023 and beyond was to continue to enhance our long-established ministry among local families and young people, working closely with local schools and community groups to outreach to our local community and to grow as a Church family in knowing God personally and more deeply (discipleship).

During 2023 we continued to see an increase in the number of families attending our Sunday services and at Christmas time once again saw over 600 people attending services during the month of December, with over 800 attending Christingle services hosted for our local county primary school.

Further afield, the Church continues to regularly support the mission work of Father Moses Banungwiiri in Ghana together with support for Christian Aid, the Children’s Society, the Micah Food Bank and our local men’s’ and women’s’ hostels.

Anne Bush
PCC Secretary

2023 Fabric Report:

St Michael-in-the-Hamlet with St Andrew Church

The Church

The South Side of the Building

The main ongoing issue with the church building is the need to repair and restore the south aisle and exterior of the church. The lower roof is in need of extensive repair and restoration and the cast iron frames of the windows on the south side are working loose and making it unsafe to use the south graveyard. The roof is leaking and there is considerable ingress of water along the south side, which is causing internal damage, particularly to some of the wood linings in the sanctuary.

The Lady Chapel is currently unusable and is being used as a store. This is a consecrated Chapel and needs to be brought back to its proper purpose and all storage items removed once the restoration of the south exterior is complete. Failure to carry out the restoration in the coming years may render the building unusable in whole or in part.

Led by Stephen Green, a group working on behalf of the PCC, is seeking significant funding from the Historic Lottery Fund (HLF) to enable works on the south side to take place (£1,608,680 in total).

Prior to an application for funding an 'Expression of Interest (EOI)' must be submitted to the HLF. A previous EOI was rejected. The reason for this being it was aimed mainly at restoration. A mandatory requirement of the HLF is that the purpose must be to increase interest and involvement in Heritage.

Representatives of the HLF were interested enough in our building to come to the church and offer guidance on how to approach this. A new EOI is being submitted. The initial report by the Conservation Architect was funded by the Friends of 'St Michael's, The Cast Iron Church.'

Flooding of the Path on the North Side

There has been continuous flooding along the path on the North side of the church. Rob Smith has made extensive investigations into this. He has, with the approval PCC, engaged contractors to investigate and try to clear blockages in the drains alongside the building. He has sorted out an inspection manhole near to the churchyard gates. Inspection cameras have been used to try to locate any blockages and clearing has been done.

It will be noted that a mop head was found in the drain near the gate. There still appear to be blockages somewhere but it is not clear whether it is within the church boundary or in public space.

The contractors kindly cleaned the drain on the south side free of charge. Investigations are ongoing and thanks are due to Rob Smith for all his hard work.

Church Clock

There have been issues with the church clock in that vegetation growing on the east side of the tower, is obstructing the clock hands causing the clock and bells to go out of sync. Rob Smith has stopped the clock for now.

Cumbria Clocks will repair the clock and remove the vegetation. As this will involve working on the outside of the tower, workers will need to work with ropes so the work will not start until the weather is

better. The cost will be in the region of £5620 plus £269.99 for ladders. The 'Friends' have kindly donated this.

Boiler

The church boiler has been serviced and is operating correctly. There has been some problems with the water pressure but this has been resolved by the installation of a new 'Flamco' which maintains the water pressure. There may still be a slight leak somewhere and this is still being investigated.

Décor

The interior of the Church needs to be repainted but until the building is completely watertight this will be for future projects.

Churchyards

The churchyards, as with the building itself, still attract many visitors as well as those looking-up details of their ancestors. As mentioned in the EOI to be submitted, the churchyards need to be made safe and visually improved. The beehives attract interest and have been used for educational visits, but again, things need to be improved safety-wise.

Thanks to Val Jackson for maintaining the map of graves in the yards, which have assisted numerous family searches and to Rob Smith for ensuring dangerous areas are taped off.

Proper fencing has been considered but is in abeyance at present. An application for funding to repair the cast iron fences on the boundaries is included in the EOI to the HLF.

The Church Hall

There are ongoing issues with damp and damage to one of the carpets in the upstairs rooms. The exterior pointing is in need of attention together with an area of the roof. Some repairs have been carried out but there is need for more.

Rob Smith is overseeing the project and dealing with contractors. Once the repairs have been completed a repaint of the hall is planned. Whilst not the first priority, the heating may need to be reviewed in the future.

This report is intended to be a general overview of the current situation, not a detailed structural report.

Our thanks must go to Rob Smith, our Health & Safety Officer, and de- facto sites manager, and to Christina Barrett-Yuen for administering the hire of both the Church Hall and Church.

Many generations have passed on to us our beautiful and unique church building. It is now our task to pass it on to future generations in a good state of repair.

Rob Johnson

Churchwarden

2023 Deanery Synod Report:

A synod is simply an assembly of clergy and laity.

2023 was a lively year for the Toxteth & Wavertree deanery. Miranda Threlfall-Holmes was appointed as Archdeacon and Elaine Jones our Area Dean left the deanery to take up an appointment in Bristol.

Matters discussed at our deanery meetings were varied and thought provoking. Topics covered included:

- i) A presentation of Kairos regarding the treatment of the Israelis in Palestine – deanery representatives felt that this was poorly presented.
- ii) We discussed “Living in Faith” – this was a challenging subject for both Clergy and Laity. We needed guidance on this important subject going forward.
- iii) Fossil fuels and the impact on our planet was discussed – a motion was passed to ask the Diocese of Liverpool to disinvest in this.
- iv) Church interregnums were brought to the attention of the deanery representatives. This will be discussed further at the next Deanery Pastoral Mission Committee meeting.
- v) Fit for Mission (FfM) was a major and important topic for discussion and reflection during the year, with several presentations being made by a variety of speakers. Much discussion took place within deanery synod on this important proposal. However it was felt that deanery synod were receiving differing information during the year, on a subject that is of great importance to our churches.

Meetings were also planned for late 2023 / early 2024 for church members to attend.

- vi) Deanery Share contributions were discussed. A new proposal was presented to the deanery representatives which would see some churches paying less whilst others would see their contributions increase. It was proposed that St Michaels would pay £1,500 less in 2024.

This concludes the deanery synod report for 2023.

Dave Patmore

Deanery Synod Rep

Safeguarding Report:

As Safeguarding Lead for St Michael in the Hamlet Church, I have continued to build on the role I started in October 2021. My primary objective has been to get every member (PCC, Tea Club and Children's Church) at St Michael in the Hamlet compliant with the Safeguarding requirements. While the vast majority of our members are compliant, I have highlighted to the PCC, areas where we have continued to breach Safeguarding requirements (2 expired Safeguarding Training).

Over the next 12 months, my goals are to;

- Continue to fulfil the criteria set out by the diocese to be compliant with the Diocese's safeguarding requirements.
- Promote and ensure that prior to any appointments to the PCC, Tea Club and Children's Church, all volunteers are DBS Checked, passed the Safeguarding Training and are aware of the Diocese's

Code of Working Practice.

- Maintain contact details in the church are up to date for any safeguarding concerns arising.
- Provide a safeguarding update at every PCC meeting, including any concerns, breaches and any upcoming DBS checks due to expire.
- Organise online and face to face (if possible) Safeguarding courses.

At St Michael in the Hamlet, our main Safeguarding objectives are to:

- Embed Safeguarding seamlessly into our culture of openness, trust, honesty and transparency.
- Take all concerns seriously and act on them promptly and appropriately.

David Yau

Safeguarding Lead

Electoral Roll Report:

There are currently 90 on the Roll with the welcome addition of one new member since last year.

Of the 90 enrolled, 70 live in the parish and 20 live outside the parish.

Anyone wishing to join the church electoral roll needs to show commitment to their regular church attendance.

The next full review of the Roll is due in March/April 2025.

Anne Bush

Electoral Roll Officer

Financial review

See 2023 Financial Statement of Accounts

Investment Policy

The Church's funds were held as cash and deposits at Barclays Bank plc. The Church does not invest in equity funds.

Reserves

The PCC aims to hold unrestricted cash of no less than £50,000, which equates to approximately three month's expenditure, so that it could continue to operate should income and/or expenditure vary adversely.

Carol Cragg
Treasurer

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees (PCC) by clergy and laity (laity optional)

Signature(s)		
Full name(s)	Rev Keith Hitchman	Anne Bush
Position (eg Secretary, Chair, etc)	Chair	PCC Secretary
Date	22 nd April 2024	

ST MICHAEL IN THE HAMLET WITH ST ANDREW

2023

Name of signature 1 on accounts:

The Revd Keith Hitchman

Name of signature 2 on accounts

Mrs Carol Cragg

Name of Independent Examiner

Ms Denise Roberts

Professional Qualifications of Independent Examiner (if any)

Address of Independent Examiner

21 Kings Close

Liverpool

L17 9QS

Date of Accounts approval by PCC

12th March 2024

Date of Independent Examiner's Report

1st March 2024

**PAROCHIAL CHURCH COUNCIL OF
St Michael-in-the-Hamlet with St Andrew
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of assets which are shown at market value. The financial statements include all transactions assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

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 forwards 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 are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all such expenditure has been written off when incurred.

Investments are valued at market value at 31 December 2023

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
FINANCIAL STATEMENT**

For the year ended 31 December 2023

General (Unrestricted) Fund Receipts & Payments Account

	2023		2022	
Receipts	£	£	£	£
Income and endowments				
Donations and legacies				
Tax efficient planned giving	24,603		25,265	
Income tax recovered	8,341		8,145	
Other Planned Giving (non gift aid)	5,100		4,348	
Collections and other giving	6,653		7,072	
		<u>44,697</u>		<u>44,830</u>
Donations	3,088		1,877	
		<u>3,088</u>		<u>1,877</u>
Other trading activities				
Hall Lettings	7,071		9,284	
Summer Fete			578	
Church Events	1,995		2,275	
		<u>9,066</u>		<u>12,137</u>
Charitable activities				
PCC Fees	2,680		976	
		<u>2,680</u>		<u>976</u>
Receipts from investments				
Bank & CBF interest	622		183	
		<u>622</u>		<u>183</u>
Other receipts				
Reimbursements	3,819		2,035	
		<u>3,819</u>		<u>2,035</u>
Total Receipts		<u>63,973</u>		<u>62,038</u>
Expenditure				
fund raising activities				
Charitable activities				
Diocesan parish share	46,409		40,324	
Clergy expenses	2,155		1,738	
Mission & Evangelism Costs				
Training Course	484			
Church running expenses				
Utilities	3,735		2,043	
Insurance	1,570		1,826	
Housing Costs	3,651		3,149	
Cost of services	1,661		1,545	
Cost of services	1,244		343	
Admin	60			
Repairs				
Cost of Trading				
Hall Running Costs	6,486		4,831	
Other				
Hall Hire Refunds	460		185	
		<u>67,915</u>		<u>55,984</u>
Total Payments		<u>67,915</u>		<u>55,984</u>
Excess of Receipts over payments		<u>(3,942)</u>		<u>6,054</u>
Total transfers		<u>0</u>		<u>0</u>
Bank current and deposit accounts at 1 January 2023		23,094		17,040
Bank current and deposit accounts at 31 December 2023		<u>19,152</u>		<u>23,094</u>

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
FINANCIAL STATEMENT
For the year ended 31 December 2023**

	£	2023	£	2022	£
Church Restoration & Fabric (including Tower) Receipts and Payments Account - Restricted Fund					
The Church restoration & fabric fund is restricted to expenditure for the restoration & maintenance of the church building.					
Receipts					
Donation from Friends of SMH towards Feasibility Study				2,000	
Restoration Fund	11,000			400	
Gardens				40	
DCMS Scheme				1,308	
Donation from Friends of SMH towards Drain repairs	1,902				
		<u>12,902</u>			<u>3,748</u>
Payments					
Architects Fees & repairs to Baptistry roof					
Clock	1,608				
Church Drains	636				
Professional Fees-Building Development	455			962	
Architects Fees -Feasibility Study				3,000	
		<u>2,699</u>			<u>3,962</u>
Excess of Receipts over Payments					-214
Bank current and deposit accounts at 1 January 2023		<u>11,440</u>			<u>11,654</u>
Bank current and deposit accounts at 31 December 2023		<u>21,644</u>			<u>11,440</u>
Mission - Restricted Fund					
The mission fund is restricted to expenditure on youth work & Childrens Church.					
Receipts					
Restricted Donations					
		<u>0</u>			<u>0</u>
Payments					
Childrens Church	54				
		<u>54</u>			<u>0</u>
Excess of Receipts over Payments					0
Bank current and deposit accounts at 1 January 2023		2,050			2,050
Bank current and deposit accounts at 31 December 2023		<u>1,996</u>			<u>2,050</u>
Screen & Projector Fund Receipts and Payments Account - Restricted Fund					
The fund is restricted to expenditure for the purchase & installation of a screen & projector.					
Receipts					
Diocesan Grant	4,500				
Donations from Church events					
		<u>4,500</u>			<u>0</u>
Payments					
Purchase & installation of equipment					
		<u>0</u>			<u>0</u>
Excess of Receipts over Payments					0
Bank current and deposit accounts at 1 January 2023		76			76
Bank current and deposit accounts at 31 December 2023		<u>4,576</u>			<u>76</u>
Clergy Fund - Restricted Fund					
The fund is restricted to clergy expenses and housing costs					
Receipts					
Donations for the upkeep of clergy	3,930			4,120	
		<u>3,930</u>			<u>4,120</u>
Payments					
SMH Clergy housing costs	1,661			1,545	
SMH Clergy Expenses	<u>2,155</u>			<u>1,738</u>	
		<u>3,816</u>			<u>3,283</u>
Excess of Receipts over Payments					837
Transfers					
Transfer from General Fund					
Bank current and deposit accounts at 1 January		2,270			1,433
Bank current and deposit accounts at 31 December		<u>2,384</u>			<u>2,270</u>
Heating Fund - Restricted Fund					
The fund is restricted to church heating & energy costs					
Receipts					
Deanery Grant towards heating costs	2,500			1,500	
		<u>2,500</u>			<u>1,500</u>
Payments					
Part payment of 2022 church heating costs				1,500	
Part payment of 2023 church heating costs	<u>2,500</u>				
		<u>2,500</u>			<u>1,500</u>
Excess of Receipts over Payments					0
Transfers					
Bank current and deposit accounts at 1 January		0			
Bank current and deposit accounts at 31 December		<u>0</u>			<u>0</u>

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
STATEMENT OF ASSETS AND LIABILITIES
at 31 December 2023**

	2023	2022
	£	£
Cash Funds		
Bank current & deposit accounts	49,752	38,982
Total bank current and deposit accounts	<u>49,752</u>	<u>38,982</u>
(£ unrestricted, £ restricted Restoration & Fabric Fund, £ Mission Fund £ Screen & Projector Fund)		
Other Monetary Assets		
CBF Deposit Funds		
Irvine Memorial Fund	31	31
Cox Memorial Fund	58	58
Sale of Langham Hall	6,258	6,258
	<u>6,347</u>	<u>6,347</u>
Investment Assets		
197.91 CBF Church of England Investment Fund - Income Shares (market value)	4,474	4,089
	<u>4,474</u>	<u>4,089</u>
Assets retained for the use of the Church (unrestricted funds)		
	<u>0</u>	<u>0</u>
Liabilities		
	<u>0</u>	<u>0</u>
Other Tangible Assets		
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>60,573</u>	<u>49,418</u>

NOTES:

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:
Moveable church furnishings held by the church-wardens on special trust for the PCC and which require a faculty for their disposal.
3. The expenses paid to clergy may include a small, immaterial proportion which relates to their function as PCC members.
No other payments were made to PCC members.

Approved by the PCC on 12th March 2024 and signed on their behalf

**The Revd Keith Hitchman
PCC Chairman**

**Mrs Carol Cragg
PCC Treasurer**

Independent Examiner's Report (SORP 2015)

Report to the Parochial Church Council (PCC) of:
St Michael in the Hamlet with St Andrew
on the accounts for the year ended 31st December 2023, as set out on
pages _____ to _____ of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC are responsible for the preparation of the accounts.
They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act

or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Ms D Roberts

Date:
1st March 2024

IE's Name and address Ms Denise Roberts 21 Kings Close Liverpool L17 9QS

ST MICHAEL IN THE HAMLET WITH ST ANDREW

2023

Name of signature 1 on accounts:

The Revd Keith Hitchman

Name of signature 2 on accounts

Mrs Carol Cragg

Name of Independent Examiner

Ms Denise Roberts

Professional Qualifications of Independent Examiner (if any)

Address of Independent Examiner

21 Kings Close

Liverpool

L17 9QS

Date of Accounts approval by PCC

12th March 2024

Date of Independent Examiner's Report

1st March 2024

**PAROCHIAL CHURCH COUNCIL OF
St Michael-in-the-Hamlet with St Andrew
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of assets which are shown at market value. The financial statements include all transactions assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

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 forwards 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 are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all such expenditure has been written off when incurred.

Investments are valued at market value at 31 December 2023

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
FINANCIAL STATEMENT**

For the year ended 31 December 2023

General (Unrestricted) Fund Receipts & Payments Account

	2023		2022	
Receipts	£	£	£	£
Income and endowments				
Donations and legacies				
Tax efficient planned giving	24,603		25,265	
Income tax recovered	8,341		8,145	
Other Planned Giving (non gift aid)	5,100		4,348	
Collections and other giving	6,653		7,072	
		<u>44,697</u>		<u>44,830</u>
Donations	3,088		1,877	
		<u>3,088</u>		<u>1,877</u>
Other trading activities				
Hall Lettings	7,071		9,284	
Summer Fete			578	
Church Events	1,995		2,275	
		<u>9,066</u>		<u>12,137</u>
Charitable activities				
PCC Fees	2,680		976	
		<u>2,680</u>		<u>976</u>
Receipts from investments				
Bank & CBF interest	622		183	
		<u>622</u>		<u>183</u>
Other receipts				
Reimbursements	3,819		2,035	
		<u>3,819</u>		<u>2,035</u>
Total Receipts		<u>63,973</u>		<u>62,038</u>
Expenditure				
fund raising activities				
Charitable activities				
Diocesan parish share	46,409		40,324	
Clergy expenses	2,155		1,738	
Mission & Evangelism Costs				
Training Course	484			
Church running expenses				
Utilities	3,735		2,043	
Insurance	1,570		1,826	
Housing Costs	3,651		3,149	
Cost of services	1,661		1,545	
Cost of services	1,244		343	
Admin	60			
Repairs				
Cost of Trading				
Hall Running Costs	6,486		4,831	
Other				
Hall Hire Refunds	460		185	
		<u>67,915</u>		<u>55,984</u>
Total Payments		<u>67,915</u>		<u>55,984</u>
Excess of Receipts over payments		<u>(3,942)</u>		<u>6,054</u>
Total transfers		<u>0</u>		<u>0</u>
Bank current and deposit accounts at 1 January 2023		23,094		17,040
Bank current and deposit accounts at 31 December 2023		<u>19,152</u>		<u>23,094</u>

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
FINANCIAL STATEMENT
For the year ended 31 December 2023**

	£	2023	£	2022	£
Church Restoration & Fabric (including Tower) Receipts and Payments Account - Restricted Fund					
The Church restoration & fabric fund is restricted to expenditure for the restoration & maintenance of the church building.					
Receipts					
Donation from Friends of SMH towards Feasibility Study				2,000	
Restoration Fund	11,000			400	
Gardens				40	
DCMS Scheme				1,308	
Donation from Friends of SMH towards Drain repairs	1,902				
		<u>12,902</u>			<u>3,748</u>
Payments					
Architects Fees & repairs to Baptistry roof					
Clock	1,608				
Church Drains	636				
Professional Fees-Building Development	455			962	
Architects Fees -Feasibility Study				3,000	
		<u>2,699</u>			<u>3,962</u>
Excess of Receipts over Payments					-214
Bank current and deposit accounts at 1 January 2023		<u>11,440</u>			<u>11,654</u>
Bank current and deposit accounts at 31 December 2023		<u>21,644</u>			<u>11,440</u>
Mission - Restricted Fund					
The mission fund is restricted to expenditure on youth work & Childrens Church.					
Receipts					
Restricted Donations					
		<u>0</u>			<u>0</u>
Payments					
Childrens Church	54				
		<u>54</u>			<u>0</u>
Excess of Receipts over Payments					0
Bank current and deposit accounts at 1 January 2023		2,050			2,050
Bank current and deposit accounts at 31 December 2023		<u>1,996</u>			<u>2,050</u>
Screen & Projector Fund Receipts and Payments Account - Restricted Fund					
The fund is restricted to expenditure for the purchase & installation of a screen & projector.					
Receipts					
Diocesan Grant	4,500				
Donations from Church events					
		<u>4,500</u>			<u>0</u>
Payments					
Purchase & installation of equipment					
		<u>0</u>			<u>0</u>
Excess of Receipts over Payments					0
Bank current and deposit accounts at 1 January 2023		76			76
Bank current and deposit accounts at 31 December 2023		<u>4,576</u>			<u>76</u>
Clergy Fund - Restricted Fund					
The fund is restricted to clergy expenses and housing costs					
Receipts					
Donations for the upkeep of clergy	3,930			4,120	
		<u>3,930</u>			<u>4,120</u>
Payments					
SMH Clergy housing costs	1,661			1,545	
SMH Clergy Expenses	2,155			1,738	
		<u>3,816</u>			<u>3,283</u>
Excess of Receipts over Payments					837
Transfers					
Transfer from General Fund					
Bank current and deposit accounts at 1 January		2,270			1,433
Bank current and deposit accounts at 31 December		<u>2,384</u>			<u>2,270</u>
Heating Fund - Restricted Fund					
The fund is restricted to church heating & energy costs					
Receipts					
Deanery Grant towards heating costs	2,500			1,500	
		<u>2,500</u>			<u>1,500</u>
Payments					
Part payment of 2022 church heating costs				1,500	
Part payment of 2023 church heating costs	2,500				
		<u>2,500</u>			<u>1,500</u>
Excess of Receipts over Payments					0
Transfers					
Bank current and deposit accounts at 1 January		0			
Bank current and deposit accounts at 31 December		<u>0</u>			<u>0</u>

**PAROCHIAL CHURCH COUNCIL OF
ST MICHAEL IN THE HAMLET WITH ST ANDREW
STATEMENT OF ASSETS AND LIABILITIES
at 31 December 2023**

	2023	2022
	£	£
Cash Funds		
Bank current & deposit accounts	49,752	38,982
Total bank current and deposit accounts	<u>49,752</u>	<u>38,982</u>
(£ unrestricted, £ restricted Restoration & Fabric Fund, £ Mission Fund £ Screen & Projector Fund)		
Other Monetary Assets		
CBF Deposit Funds		
Irvine Memorial Fund	31	31
Cox Memorial Fund	58	58
Sale of Langham Hall	6,258	6,258
	<u>6,347</u>	<u>6,347</u>
Investment Assets		
197.91 CBF Church of England Investment Fund - Income Shares (market value)	4,474	4,089
	<u>4,474</u>	<u>4,089</u>
Assets retained for the use of the Church (unrestricted funds)		
	<u>0</u>	<u>0</u>
Liabilities		
	<u>0</u>	<u>0</u>
Other Tangible Assets		
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>60,573</u>	<u>49,418</u>

NOTES:

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:
Moveable church furnishings held by the church-wardens on special trust for the PCC and which require a faculty for their disposal.
3. The expenses paid to clergy may include a small, immaterial proportion which relates to their function as PCC members.
No other payments were made to PCC members.

Approved by the PCC on 12th March 2024 and signed on their behalf

**The Revd Keith Hitchman
PCC Chairman**

**Mrs Carol Cragg
PCC Treasurer**

Independent Examiner's Report (SORP 2015)

Report to the Parochial Church Council (PCC) of:
St Michael in the Hamlet with St Andrew
on the accounts for the year ended 31st December 2023, as set out on
pages _____ to _____ of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC are responsible for the preparation of the accounts.
They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act

or the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed
Ms D Roberts

Date:
1st March 2024

IE's Name and address Ms Denise Roberts 21 Kings Close Liverpool L17 9QS