

THE PARISH CHURCH
OF
SAINT COLUMBA,
ANFIELD
ANNUAL REPORTS
AND ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2022

CONTENTS

Legal and administrative information

Aims and Purposes

Trustees Reports – Statutory and Non-Statutory

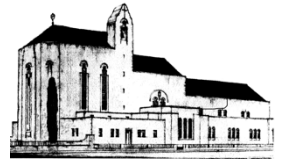
Financial Review

Independent Examiner's Report

Statement of Financial Activities

Notes to the Financial Statements

THE PARISH CHURCH OF
SAINT COLUMBA, ANFIELD
'MISSIONARY DISCIPLES:
POINTING PEOPLE TO JESUS'



THE VICAR

Fr Daniel Howard SSC

St Columba's Vicarage, Pinehurst Avenue, Liverpool, L4 7UQ

0151 474 7231

fr.danielhoward@gmail.com

Chairman's Report for the year ended 2022

Easter 2023

Dear Friends,

'The steadfast love of the Lord never ceases, his mercies never come to an end, they are new every morning; great is your faithfulness.'

Lamentations 3. 22-23

Dear Friends,

The Lord is faithful and the Lord's love never ceases. That is the conclusion reached by the author of the book of Lamentations in the Old Testament. The poems contained in the biblical text speak directly into the situation of the people of Israel in a time of terrible turmoil. The temple had been destroyed, their collective way of life had changed, and many experienced exile.

On reflecting back over the course of the last year, it's easy to see why I've begun my report with those words. In the first part of the year society at large was still feeling the shocking after-effects of the pandemic; and the church in particular, it has been reported, has faced serious difficulties particularly on the subject of attendance. The latest professional research published by the Evangelical Alliance (Changing Church, 2021) indicates that Sunday attendance has lapsed, affecting 'the worshipping activities of Church of England'. Members are now worshipping less frequently, often on a 'fortnightly or monthly basis', others, some 13%, 'are no longer attending the church they attended before the pandemic'. This data paints 'a picture of what is happening across the UK Church'. We know these statements to be true by simply looking at our own context – that is the blunt and indeed uncomfortable reality.

It is fair to say that at the beginning of 2022 I was fearful for the future. The pandemic has hit Saint Columba's hard, that must be acknowledged. The parish is a very different place now that where it was at the beginning of my incumbency

in 2020, just three weeks before the pandemic begun. But, through the active encouragement of others, I was told to trust in God's faithfulness. Yes, there was much to lament, we have lost some members, others now worship very infrequently, but there is great cause for rejoicing for we have not been paralyzed by this new reality, but are meeting the challenges head on.

Like those who lamented over the loss of the temple, like those who went into exile, like those who experienced collective change to their way of life, it is right that we lament our losses and the trail of devastation that Covid left in its wake. But we should not think that this is end of the story. For, as we have discovered, 'the steadfast love of the Lord' is in fact 'renewed every morning', and his faithfulness is indeed 'great'.

How is this so? I am convinced that in the light of the precarious situation in which we found ourselves, we have worked hard to combat some of the trends affecting the whole of the Church of England and we have done this by investment in people. Our attendance is slowly increasing and we now have specific provision for families and children. The report quoted above noted that 24% of churches struggled to offer specific ministry to children as restrictions were lifted, partly due to a 60% drop in volunteering. We have bucked the trend in this regard. We were able to retain our volunteers and indeed recruit new ones to assist in every area of our parish life, but particularly in the field of outreach, mission and ministry to the 'missing generations'. In the summer of 2022 Columba's Crew was launched; our Sunday School has been completely rebranded, a new format, following the gathering, penitential, biblical and catechetical format of the Mass was implemented for our children, so they had their own gathering, prayers and reading, corresponding to what was going on in church. As has become our custom, we now listen to their input every Sunday and rejoice that they are growing in faith. We are always attempting to grow this provision by writing to baptism families and enquirers inviting them personally to come along and join us. The purpose of the 'crew's is to set sail with Columba on the journey of faith and encounter Jesus.

Likewise, for older children there has also been significant investment. Following regional meetings with clergy serving similar parishes, the notion of a Family Mass emerged. After consultation with existing members of the congregation, 4.00 pm on Sundays, twice per month, was agreed. This offering has not only attracted children back to worship of a Sunday, the day of resurrection, but is designed specifically for them. As with Columba's Crew, a fuller report can be read below.

As we launched these new avenues of worship for in July we also celebrated ninety years of ministry to the parish and wider area. The Rt Rev'd Albert Augustus David, the third Bishop of Liverpool consecrated the building on 16th

July 1932, and on 17th July 2022, Bishop Philip North of Burnley celebrated the consistent and vibrant witness to the catholic faith the parish has offered since its foundation. The parish archives record that back in 1932 there were protests from Protestants about the Anglo-Catholic nature of the new church. We gave thanks in July that that ministry, and that absolute reliance on the eucharistic sacrifice continues, day by day and has sustained so many over the years.

In August, on feast of the Transfiguration of the Lord, the Fellowship of the Transfiguration was formed. Whilst I belong to the Transfiguration clergy chapter, there was always been a desire for the Anglo-Catholic parishes in the diocese under the care of the Bishop of Beverley to work more closely together in the field of mission, evangelism, formation and discipleship. This desire became a reality and the parishes have united in an informal partnership designed meeting those key needs of discipleship in order that faith and missionary impetus may grow.

In addition to the work with families and children, it has always been my desire, one I expressed in interview, to begin a food pantry. Food is an essential element of every day life, but for many, this essential has become an unaffordable luxury and thus people are being deprived of the basic necessities of life, having to make choices between eating and keeping warm, as well dealing with other issues that can all add to the difficulty of life. Columba's Kitchen is now in the process of being opened, after many false starts outside of our control, this is an exciting collaborative effort with Plus Dane Housing, St Andrew's Community Network and Liverpool Football Club, a full report can be found below. Bishop Philip reminded us at the anniversary celebrations that if we serve wholeheartedly and proclaim the good news of salvation in Jesus Christ, then the church will grow and people will receive life in all its fullness.

God's faithfulness in calling people to himself, through our new modes of worship and the possibility of sharing the gospel in service has been apparent. Whilst there is much work to do, the work of steady, faithful ministry continues in so many quarters. As God is faithful, we must be faithful in return in our prayer, in our discipleship, in our Sunday attendance and in our service. I turn again, as have in the over the course of the last two years, back to Yves Congar, the great French theologian: 'if the Church boldly throws herself open to lay activity, she will experience such as springtime as we cannot imagine'. Let us pledge to be faithful as he is faithful and truly live out the call to be Missionary Disciples who point people to Jesus'.

Fr Daniel

The Parish of Saint Columba's is a well-established Christian community, located in the suburb of Anfield and Deanery of Walton, within the Diocese of Liverpool.

Since the early incumbencies of Fr Norman Alcock and Fr James Howard Foy the parish has been firmly rooted in the Catholic tradition of the Church of England, and displays all its hallmarks both liturgically and doctrinally. The parish is led by Fr Daniel Howard, who was instituted as Vicar in February 2020. Fr Daniel is supported by two Churchwardens, Mr Jeff Brandwood and Mrs Irene Campbell, and a Reader, Mr Adrian Manson, who holds the Bishop's License.

AIMS & PURPOSES

The Parochial Church Council (PCC) of the Parish of St Columba, Anfield has the responsibility of cooperating with the incumbent, Fr Daniel Howard, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social. The PCC is also specifically responsible for the maintenance of the Church of St Columba, Anfield.

OBJECTIVES & ACTIVITIES

The PCC is committed to enabling as many people as possible to worship in our church and to become part of our community. Our vision is detailed below (this is not an exhaustive list):

- To be a community of 'Missionary Disciples: Pointing people to Jesus'.
- To allow people to worship God, Father, Son and Holy Spirit, through regular attendance at mass and other public worship, and through daily personal prayer.
- To nurture a strong, welcoming Christian community, whose values are underpinned by the teaching of our Lord Jesus Christ.
- For all members of our church to grow in their Christian discipleship – praying, reading and learning.
- To reach out to the local community.
- To engage with our local school.
- To make a bigger difference in this community – telling, serving and giving.
- To providing pastoral care through baptism, wedding and funeral ministry as well as the visitation of the sick and dying.

- To offering teaching to children and young people and providing opportunity for them to worship and become active followers of Christ.
- To deliver catechetical and formational programmes.
- To participate in the fellowship of the Transfiguration with our sister parishes under the care of the Bishop of Beverley.

ADMINISTRATIVE INFORMATION

The Parochial Church Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020), and is registered with the Charity Commission, number: 1129512 under the name 'The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield'.

CORRESPONDENCE ADDRESS:

St Columba's Vicarage
Pinehurst Avenue
Anfield
Liverpool
L4 7UQ

BANK:

HSBC
Lord Street
Liverpool
L2 6PG

INDEPENDENT EXAMINER:

Mr Paul Collins
Collins & Co Chartered Accountants
13 Hattersley House,
1 Hattersley Court,
Ormskirk
L39 2AY

INSURANCE PROVIDER:

Ecclesiastical Insurance Group
Beaufort House
Brunswick Road
Gloucester
GL1 1JZ

ARCHITECT:

Mr Andrew Kepczyk
Kepczyk Pearce Sanderson
75 Wilmslow Road
Handforth
SK9 3EN

STRUCTURE, GOVERNANCE & MANAGEMENT

The structure, governance and management of the parish is determined by the rules of the Church of England, in particular the Church Representation Rules 2020. This sets out the membership of the PCC, which consists of the incumbent (Vicar), other clergy licensed to the parish, and the reader (all *ex-officio*), together with the two churchwardens (elected at the Annual Meeting of Parishioners) and members of the laity elected to serve on the Deanery Synod or Parochial Church Council (both of which are elected by the Annual Parochial Church Meeting).

Governance of the parish is provided by the Vicar, Churchwardens and PCC, whilst day-to-day management is the responsibility of the Vicar, Churchwardens and Officers of the Parochial Church Council. Whether *ex-officio* or elected, together, all PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

VICAR & CHAIRMAN:

Fr Daniel Howard SSC BA (Hons), M.St (Oxon)

HONORARY ASSISTANT PRIEST:

Fr Tom Allen

READER:

Mr Adrian Manson

CHURCHWARDENS:

Mr Jeffery Brandwood & Mrs Irene Campbell

DEANERY SYNOD REPRESENTATIVES:

Mr Adrian Manson, Mrs Irene Campbell & Mrs Jessica Howard

STANDING COMMITTEE:

Fr Daniel Howard, Jeff Brandwood (Warden), Irene Campbell (Warden),
Adrian Manson (Secretary), Julie Holland (Treasurer).

The existence of the Standing Committee is required under the Church Representation Rules. It meets prior to PCC meetings to set the agenda for the meeting and transact delegated business.

The full membership list of the PCC is detailed below in the PCC report.

HEALTH & SAFETY OFFICER:

Mrs Carolyn Swash

PARISH SAFEGUARDING OFFICERS:

Mrs Dawn Mercer & Mrs Jacqui Hale

ELECTORAL ROLL OFFICER:

Mrs Jacqui Hale

PARISH CENTRE MANAGER:

Mrs Sharon Oulton

STATUTORY REPORTS

REPORT ON THE ELECTORAL ROLL SINCE THE LAST APCM

Throughout the year we have maintained our register of names on the Electoral Roll, though sadly, since the last meeting we have suffered bereavement as a Church family, particularly through the loss of Faye Rimmer and Lynda Tyrer. The church has seen a number of new parishioners arrive who are settling in nicely. This year we are adding James Williams to the Roll and removing the recently departed, as detailed above, and also, on account of relocation: Patricia Watterson and Rebecca Livemore. The total number on the roll therefore stands at 78, of whom 36 live within the parish and 42 live outside our boundaries.

Jacqui Hale
Electoral Roll Officer

Report on the Proceedings of the Parochial Church Council (2022)

1. The membership of the PCC since the last APCM on Saturday 28th May 2022 comprises of: Fr Daniel Howard (Vicar & PCC Chair); Mr Jeff Brandwood (Church Warden & PCC Vice Chair); Mrs Irene Campbell (Church Warden & Deanery Synod Representative); Miss Julie Holland (Treasurer); Fr Tommy Allen (Assistant Priest), Mr Adrian Manson (Reader, Secretary & Deanery Synod Representative); Mrs Jessica Howard (Deanery Synod Representative); Mrs Jacqui Hale; Mrs Joyce Jones, Mrs Lynn Colgan, Mrs Lori Roberts, Mr Malcolm Dorr, Mrs Irene Taylor, Mrs Betty Doran and Mrs Sue Dowling.
2. The daily running of the parish was conducted by the Vicar. The PCC met on several occasions, including 20.01.22, 13.02.22, 24.03.22, 10.05.22, 05.07.22, 29.09.22, 09.11.22, 27.11.22 and 06.12.22. In addition to this, it met, as is required by the PCC representation rules immediately following the APCM for the year ended 2021 which took place on 28th May 2022.
3. In addition to the regular reports received at each meeting including updates and deanery developments, discussion has also taken place on the following:
 - **Safeguarding:** a safeguarding report can be seen below written jointly by the Vicar and the Parish Safeguarding Officers.
 - **Finance:** a financial report can be seen below written jointly by the Vicar and the treasurer, Miss Julie Holland.
 - **Services:** The service pattern has undergone some change, in recent months with a number of additions. The Sunday Masses remain at 9.00 am and 10.30 am, however, there is a Family Mass twice a month at

4.00 pm. At present, Mass is celebrated midweek on Tuesday at 7.00 pm, Wednesday at 10.00 am and Thursday at 12 noon. Messy Church takes place on a Saturday at 10.00 am once a month. There are other seasonal services.

- **Support:** The Church recognises that it must serve its community, and we seek to imitate the example of Jesus who came not to be served, but to serve. We actively support the following causes: St Andrew's Community Network through the collection of food for those in local need; World Vision, supporting children in developing countries; Leprosy Mission; the Children's Society and the Additional Curates Society.
- **Church & Parish Centre Buildings:** please see the fabric and ornaments report compiled by the Churchwardens.
- **Columba's Café:** The Café operated fully during 2022 and we have been building back steadily our customers and visitors. For some members of the community this space was an essential part of their social integration after long periods of isolation through lockdown. In addition to the café, the hall is a designated 'warm space' within the local community and hosts Police Surgeries and events for the local area in collaboration with Plus Dane Housing.
- **Parish Centre:** A warm relationship is enjoyed with Rosie & Jim's Nursery who have been tenants since 2019. This last year we welcomed United Response, a charity that supports adults with learning disabilities.
- **Church Growth:** the continuing impact of the pandemic has been keenly felt by churches locally and nationally, but the PCC remains committed to growth and outreach. The vision of Missionary Disciples who point people to Jesus was commended by the Archdeacon of Liverpool during his review in December 2022. He commented that: 'this parish is demonstrating great aspirations to grow back to pre-pandemic levels. '
- **Fellowship of the Transfiguration:** the parish has this year, become a member of the Fellowship of the Transfiguration, a fellowship of Anglo-Catholic parishes, already under the care of the Bishop of Beverley, that seeks to work collectively in the field of mission, evangelism and discipleship.

Adrian Manson
PCC Secretary

Safeguarding of Children and Vulnerable Adults

In our recent Archdeacon's Parish Review, it was noted 'that Safeguarding procedures are up to date and very well done.' We are continuing to create a culture of safeguarding where responsibility for the protection of children and vulnerable adults is shared by all. Full safeguarding requirements are implemented, including confidential declarations, fit and proper persons forms, code of safer working practice and DBS checks are completed for elected PCC members. The Safer Recruitment Process is followed for those working directly with vulnerable adults and children. At the last APCM the PCC has adopted the House of Bishops Safeguarding Policy, and this, as well as the contact details for diocesan and local safeguarding advisors feature on the 'Promoting a Safer Church' poster located around the building. Training for those who undertake work with children, as well as for those in positions of leadership (PCC) is ongoing.

Fr Daniel Howard, Jacqui Hale & Dawn Mercer
Safeguarding Team

Financial Report of the Parochial Church Council

At the last APCM we noted that financially the parish was 'stable' rather than 'secure'. This remains the case at end of 2022. This is in large part due to the astronomical increases in the cost of living and utilities in particular. At the onset of the increases there was substantial concern about how we were to meet the increased costs. However, due to careful planning, meticulous monitoring a concerted effort to minimize our own usage where possible, we have somehow managed to weather the storm. We are grateful to our tenants Rosie & Jim's and United Response for working closely with us in this area and for their efforts to reduce their usage – working collaboratively has been of huge benefit and has meant that we have been able to plough through this time of uncertainty. We have also been the recipient of several grants this last year which have aided us in offering a warm space to those who wish to use it; this has helped in our service to the local community. We are continually monitoring our finances and looking for ways in which our assets, so generally given, can best be managed and used prudently whilst also meeting our statutory and charitable endeavours. The standing committee has noted in recent months that a giving review will be required in the near future in an attempt to move us from 'stable' to 'secure'. We thank all for their generosity and financial commitment to our parish, its mission and ministry.

Fr Daniel Howard & Julie Holland

The Accounts and Independent Examiner's Report can be found in the pages following these reports, and are to be read in conjunction with these statements.

Report on the Fabric, Goods and Ornaments of the Churches of the Parish Church & Community Centre

The overall stewardship of the 'Fabric, Goods and Ornaments' is an ongoing task undertaken by the Churchwardens year by year. This Fabric, Goods and Ornaments report is the process by which the Church of England oversees and ensures good management of all the Church physical assets. In 2022 the following works have been completed or undertaken:

- The smoke detectors, fitted into the ceilings around the parish centre have been tested on a six-monthly basis and found to be working correctly, likewise the fire alarm for the parish centre is tested and is in good working order.
- After a breakdown of the heating system just after Christmas 2021, extensive work was done to rectify the fault through a number of professionals including the manufacturers, without success. In February 2022 the fault was successfully identified by Alan Wharton of A. Wharton Electrical Services and repaired, restoring heat to the church.
- The Church heaters were all serviced in May 2023 and found to be in good working order.
- The lift in the foyer, leading to the first floor of the parish centre has been fully maintained and the necessary repairs undertaken.
- The lift in the parish centre has been inspected professionally every six months and is compliant with the LOLER regulations.
- The gutters were cleared on the Church roof and as far as possible along the roof of the hall to ensure that water could pass through easily and drain through the pipes.
- The fire extinguishers were serviced/replaced as necessary to ensure compliance.
- The heating system located in the boiler room adjacent to the Bishop James room (which serves the whole parish centre) was serviced and found to be in good working order.
- The necessary gas certificates were obtained for the parish centre and nursery.
- A full electrical safety inspection was completed prior to the arrival of new tenants occupying the upper floors of the parish centre.

- Essential plumbing and minor electrical work has been completed across the parish centre to enable the smooth running of operations.
- The emergency exit door at the north of the parish centre which opens to Pinehurst Road was replaced due to severe damage through anti-social behaviour.
- As is detailed in the latest Quinquennial Report in 2019, we recognise that other essential work, namely the plaster erosion in Church, the need for a new roof and the replacement of many of the doors and shutters need to be carried out. These remain priorities that will be undertaken as soon as is possible.

Jeff Brandwood & Irene Campbell
Churchwardens

Report on the Proceedings of the Deanery Synod

The Deanery Synod has met a number of times over the course of the last twelve months. The conversation around the Deanery's future has been ongoing and following the resignation of the Area Dean, the Archdeacon of Liverpool advanced the conversations surrounding a merger with Liverpool North. After a lengthy period of consultation, it was agreed that the Deaneries should merge together with the proposed change coming into effect from early in 2023.

Adrian Manson
Deanery Synod Representative

NON-STATUTORY REPORTS

Discipleship

In the report on Discipleship last year, I noted that ‘the vision for our parish is to be a community of ‘Missionary Disciples’ who point people to Jesus. The key word in some ways is disciples. We cannot be missionary, that is, sharing the good news and pointing people to Jesus, if we are not first his disciples, if we are not first in friendship with him.’ This principle has been advanced over the course of the last year and saw the parish hold *The Start Course* in January 2022 and in the autumn and summer time, a in depth programme of discipleship began aptly titled *The Way*. The Way is a twelve-month programme of formation which explores all the key discipleship themes from doctrinal belief to the practical living out of the faith. This course has been shared with the other parishes of the Fellowship of the Transfiguration and is proving to be a successful method of teaching the essentials of the Christian faith which is rooted in both word and sacrament. In Advent, a more reflective discipleship programme was held based on the award-winning production, *The Chosen*.

Messy Church

Is a relaxed service aimed at, but not exclusive to young families, we have a range of ages who attend messy church each month from birth to grandparents. The service takes place in the church hall for an hour each month. After gathering, those attending engage with interactive arts and craft and then prayers, songs, refreshments. Messy Church consists of leader led activities that revolve around a specific theme from the bible or the liturgical year. This is followed by a video designed for young children based on the theme, Fr Daniel will gather the children together, interact with them and ask them what they have learned about and allow them time to express what activities they have completed, what they enjoyed and what they can tell us about the theme this month, this is followed by a song in which the children can join in with actions, singing along or dance to. The session concludes with a prayer and a blessing from Fr Daniel. Volunteers are integral to the delivery of Messy Church. They each sit at a table and describe the activity to the children, what they need to do, the importance of the theme, and offer assistance should they need it whilst talking with the children. There are approximately 5-6 activities each session including food crafts, painting, sticking and gluing and colouring, and they are all pre-planned by one of the volunteers, an example is set up on each table and the children can move around freely to each activity with their parents/guardians. Messy Church is attracting worshippers with little or no prior experience of Church.

Jessica Howard

Food Pantry – Columba's Kitchen

After many false starts due to the lack of supply of food, by the end of 2022 we received the welcome news that, working in close collaboration with St Andrew's Community Network, Plus Dane Housing Association and Liverpool Football Club, a food pantry would be operational in the first half of 2023. This is in large part thanks to an anonymous donation via the club, which will make this pantry possible. The desire to run a food pantry to serve the local community is grounded in the reality that the catholic tradition in which we stand has food at its heart, that is the eucharistic food of Christ's body and blood. In receiving this gift, we as a parish are called to be bread for world, giving of ourselves for the sake of others. The food pantry is designed to alleviate some financial pressure on those most in need by providing a reasonable quantity of good quality food at a fraction of the price of a normal supermarket shop and so help people who would otherwise struggle. After recruiting a number of volunteers, we look forward to serving the local community in the near future.

Fr Daniel Howard

Family Mass

After meeting with a number of clergy in the North West with the focus on Catholic Mission, a common theme emerged in our discussions. The need to reconnect with families and children who, according to the latest research commissioned by the church and after analysing the attendance data, had not returned to church with any regularity since the pandemic, we all agreed that new avenues of worship were required. The traditional pattern of Sunday morning attendance was no longer the only viable route for busy families.

After much deliberation and prayer, and after consultation with families, a 4.00 pm Family Mass was planned and launched in September 2022. The aim was to connect with the missing generations in an informal, interactive, engaging way which would sustain attendance and it was essential, from my point of view that this take place not as a midweek, but as celebration of the Lord's Resurrection – therefore on a Sunday. Since our launch we have attracted many people back to regular worship with us (twice per month) and, notwithstanding school holidays and the like, can attract 20 people to each celebration, a combination of children of different ages, parents and grandparents. The gospel is proclaimed, the sacrament of the Lord's death and resurrection are celebrated and then fellowship is enjoyed in the hall afterwards with food and drink, and, at key times, pizza! In the words of one parent, 'the kids love it, the parents too!'

Fr Daniel Howard

Columba's Crew

After the pandemic it was agreed by the PCC that we needed to restart our work with children immediately in the form of Sunday School, so that there was a provision for our youngest members during the Parish Mass. The opportunity was taken to look at the provision as a whole and after a meeting with the Vicar, a new structure was agreed. This format was designed to mirror the key elements of the Sunday Mass, including the sign of the cross, penitential rite, gospel reading and peace. Underpinning this structure is song. The children sing during much of their time together as this is a tool which serves to cement the theme in their minds. After an exploration of the gospel the children complete a related activity before rejoining the rest of the Christian family around the altar for the eucharistic prayer. The children love sharing what they have learnt after communion. In order to expand our children's ministry, all baptism families are invited to explore Columba's Crew or the Family Mass – we pray that God may bless us with growth!

Dawn Holdman, Lori Roberts, Lynn Colgan, Jessica Howard & Sue Dowling
Columba's Crew Leaders

Financial Statements

The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield

Trustees' Report for the year ended 31st December 2022

Financial Review

Results for the year

The results for the year are set out on page 20.

The PCC has implemented the Parish Giving Scheme as a means of securing a regular, tax efficient revenue stream.

Reserves policy

The Church has one employee, a Parish Centre Manager. Our aim is to have sufficient funds to cover redundancy should this occur. In addition, the PCC aim to have an amount equal to six months worth of unrestricted expenditure in reserve. At 31st December 2022, these items would amount to a total of approximately £47,000 (2021: £42,000).

The actual free reserves at 31st December 2022 were £33,532 (2021: £31,336). In calculating reserves, the trustees have excluded from total funds restricted income funds (£5,222) and tangible fixed assets (£550,926). The trustees will continue to monitor the situation.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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
- prepare the financial statements on the 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 Board of Trustees on 10th May 2023 and signed on its behalf by:

Fr Daniel Howard
Chairman

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Statement of Financial Activities
for the year ended 31st December 2022**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2022 £	2021 £
INCOME FROM:					
Donations and legacies	2	23,397	1,186	24,583	34,385
Other trading activities	3	57,513	0	57,513	33,550
Investments	4	40	0	40	2
Charitable activities	5	94	4,600	4,694	16,535
Other income	6	0	0	0	0
TOTAL INCOME		<u>81,044</u>	<u>5,786</u>	<u>86,830</u>	<u>84,472</u>
EXPENDITURE ON:					
Raising funds	7	5,046	2,315	7,361	4,994
Charitable activities	8	73,802	5,250	79,052	72,564
TOTAL EXPENDITURE		<u>78,848</u>	<u>7,565</u>	<u>86,413</u>	<u>77,558</u>
NET INCOME/(EXPENDITURE)		2,196	(1,779)	417	6,914
TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>2,196</u>	<u>(1,779)</u>	<u>417</u>	<u>6,914</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2022		<u>582,262</u>	<u>7,001</u>	<u>589,263</u>	<u>582,349</u>
Total funds carried forward at 31st December 2022		<u>584,458</u>	<u>5,222</u>	<u>589,680</u>	<u>589,263</u>

The notes on pages 22 to 29 form part of these accounts.

**Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
10th May 2023**

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

Balance Sheet at 31st December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	11	550,926	550,926
CURRENT ASSETS			
Debtors	12	4,826	4,700
Cash at bank and in hand		36,520	36,997
Total current assets		<u>41,346</u>	<u>41,697</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	2,592	3,360
NET CURRENT ASSETS		<u>38,754</u>	<u>38,337</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		589,680	589,263
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>589,680</u>	<u>589,263</u>
THE FUNDS OF THE CHARITY	15		
Unrestricted funds		584,458	582,262
Restricted funds		5,222	7,001
Total charity funds		<u>589,680</u>	<u>589,263</u>

Approved by the Parochial Church Council on 10th May 2023 and signed on its behalf by:

.....
Fr Daniel Howard

.....
Miss Julie Holland

The notes on pages 22 to 29 form part of these accounts.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022**

1 Accounting policies

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements have been prepared in accordance with the Church Accounting Regulations together with applicable accounting standards and the with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102).

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

General funds represent the funds of the Parochial Church Council ("charity") that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

Income:

Donations, legacies and other voluntary income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by the seasonal fairs, fundraising events and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

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

Costs of raising funds.

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Diocesan Parish Share is accounted for when payable. Any Parish 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.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Consecrated property and movable church furnishings

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

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's Inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and, therefore, such assets are not valued in the accounts. Items acquired since 1st January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 20 years) on a straight line basis. All expenditure incurred during the year on consecrated or benefice buildings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not 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.

Other fixtures, fittings and office equipment

All expenditure incurred during the year on individual items of equipment, fixtures and fittings with an original cost under £2000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

1 Accounting policies (cont.)

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short leasehold land and buildings	-	Amortised over the period of the lease
Fixture & fittings	-	20% on cost
ICT equipment, including computers	-	33.33% on cost
Motor vehicles	-	25% reducing balance

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity 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.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
2 Donations and legacies						
Planned Giving:						
Gift Aid donations	10,560	0	10,560	10,712	0	10,712
Income Tax recoverable	4,217	0	4,217	4,111	0	4,111
Other planned giving	760	0	760	885	0	885
Collections (open plate) at all services	6,340	496	6,836	5,259	548	5,807
Donations	1,520	690	2,210	12,370	500	12,870
Legacies received	0	0	0	0	0	0
	<u>23,397</u>	<u>1,186</u>	<u>24,583</u>	<u>33,337</u>	<u>1,048</u>	<u>34,385</u>
3 Other trading activities						
Rent of premises	35,050	0	35,050	17,948	0	17,948
Café Income	7,155	0	7,155	3,534	0	3,534
Fundraising Income and activities	13,433	0	13,433	10,409	0	10,409
Wedding and funeral fees received	1,875	0	1,875	1,659	0	1,659
	<u>57,513</u>	<u>0</u>	<u>57,513</u>	<u>33,550</u>	<u>0</u>	<u>33,550</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	40	0	40	2	0	2
	<u>40</u>	<u>0</u>	<u>40</u>	<u>2</u>	<u>0</u>	<u>2</u>
5 Charitable activities						
Bookstall	94	0	94	61	0	61
Grants:						
HMRC - Job Retention Scheme	0	0	0	0	6,030	6,030
Other grants	0	4,600	4,600	0	9,500	9,500
Walsingham trip income	0	0	0	944	0	944
	<u>94</u>	<u>4,600</u>	<u>4,694</u>	<u>1,005</u>	<u>15,530</u>	<u>16,535</u>
6 Other income						
Sale of assets	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Raising funds						
Fundraising Costs and activities	1,321	250	1,571	1,411	200	1,611
Cafe and catering costs	3,725	2,065	5,790	2,783	600	3,383
	<u>5,046</u>	<u>2,315</u>	<u>7,361</u>	<u>4,194</u>	<u>800</u>	<u>4,994</u>
8 Charitable activities						
Missionary & charitable giving:						
Additional Curates' Society	0	0	0	0	0	0
Children's Society	0	162	162	0	280	280
Leprosy Mission	0	110	110	0	155	155
MacMillan Cancer Care	0	0	0	0	0	0
Walsingham Trust	40	0	40	0	0	0
World Vision	274	0	274	274	0	274
Sundry Donations	500	100	600	0	0	0
c/fwd	<u>814</u>	<u>372</u>	<u>1,186</u>	<u>274</u>	<u>435</u>	<u>709</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

		Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
8 Charitable activities	Continued b/fwd	814	372	1,186	274	435	709
Ministry:							
Diocesan parish share		20,835	0	20,835	21,304	0	21,304
Vicarage housing costs		2,646	0	2,646	2,026	0	2,026
Vicarage telephone		726	0	726	653	0	653
Vicar's expenses		0	0	0	0	0	0
Church costs:							
Insurance		3,586	0	3,586	3,440	0	3,440
Heat and light		19	2,000	2,019	1,067	0	1,067
Rent and rates		332	0	332	305	0	305
Repairs and maintenance		2,422	0	2,422	3,654	4,624	8,278
Telephone & broadband		619	0	619	602	0	602
Community Centre costs:							
Rent and rates		2,389	0	2,389	855	0	855
Heat and light		12,172	600	12,772	6,907	0	6,907
Repairs, maintenance & cleaning		5,480	0	5,480	2,533	0	2,533
Wages - Centre manager		12,321	2,158	14,479	7,267	7,099	14,366
Pension - Centre manager		272	0	272	230	0	230
Organist's salary		2,050	0	2,050	1,900	0	1,900
Costs of services		2,424	120	2,544	1,182	0	1,182
Printing, postage and stationery		811	0	811	464	0	464
Hire of Equipment		1,008	0	1,008	817	0	817
Payroll, pension & grant claim costs		716	0	716	1,090	0	1,090
Walsingham trip costs		0	0	0	1,560	0	1,560
Walsingham Festival costs		0	0	0	308	0	308
Licences & Subscriptions		269	0	269	158	0	158
Accountancy and independent examination		1,392	0	1,392	1,320	0	1,320
Sundries		499	0	499	490	0	490
Depreciation on fixtures & fittings		0	0	0	0	0	0
(Profit)/loss on disposal of fixed		0	0	0	0	0	0
		<u>73,802</u>	<u>5,250</u>	<u>79,052</u>	<u>60,406</u>	<u>12,158</u>	<u>72,564</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

9 Net incoming resources	2022	2021
	£	£
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets	0	0
Profit/(loss) on disposal of fixed assets	0	0
Staff costs (see note 10)	16,801	16,496
	<u>16,801</u>	<u>16,496</u>

10 Staff Costs	2022	2021
	£	£
Wages and Salaries	16,529	16,266
Social Security Costs	0	0
Pension Costs	272	230
	<u>16,801</u>	<u>16,496</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2022	2021
Administration	0	0
Centre manager	1	1
Organist	0	0
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2021: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2021: £Nil) during the year. Trustees were reimbursed working expenses of £Nil (2021: £Nil) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

11 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January 2022	550,925	12,440	563,365
Additions	0	0	0
Disposals	0	0	0
At 31st December 2022	<u>550,925</u>	<u>12,440</u>	<u>563,365</u>
DEPRECIATION			
At 1st January 2022	0	12,439	12,439
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December 2022	<u>0</u>	<u>12,439</u>	<u>12,439</u>
NET BOOK VALUE			
At 31st December 2022	<u>550,925</u>	<u>1</u>	<u>550,926</u>
At 31st December, 2021	<u>550,925</u>	<u>1</u>	<u>550,926</u>

The freehold and leasehold buildings comprises the Community Centre located adjacent to the church.
Equipment relates to various computers and a Flat Screen TV

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

12 Debtors	2022	2021
	£	£
Income Tax recoverable	4,826	4,700
Prepayments and accrued income	0	0
	<u>4,826</u>	<u>4,700</u>

13 Liabilities: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	0	0
Accruals and deferred income	2,592	3,360
	<u>2,592</u>	<u>3,360</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	550,926	0	550,926
Current Assets	36,124	5,222	41,346
Current Liabilities	(2,592)	0	(2,592)
Liabilities after more than one year	0	0	0
Fund Balance	<u>584,458</u>	<u>5,222</u>	<u>589,680</u>

15 Movement on funds	At 1st January 2022	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2022
	£	£	£	£	£
<u>Unrestricted funds</u>					
Capital Asset Fund	550,926	0	0	0	550,926
General fund	31,336	81,044	78,848	0	33,532
Total unrestricted funds	<u>582,262</u>	<u>81,044</u>	<u>78,848</u>	<u>0</u>	<u>584,458</u>
<u>Restricted funds</u>					
Café Fund	6,432	0	2,223	0	4,209
Charity Funds	112	816	372	0	556
Christmas Fair Fund	0	250	250	0	0
Loop Hearing System	100	0	0	0	100
Food Pantry Fund	0	2,000	2,000	0	0
School Mass Fund	357	0	0	0	357
Heating & Service Costs	0	2,720	2,720	0	0
Total restricted funds	<u>7,001</u>	<u>5,786</u>	<u>7,565</u>	<u>0</u>	<u>5,222</u>
Total funds	<u>589,263</u>	<u>86,830</u>	<u>86,413</u>	<u>0</u>	<u>589,680</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2022 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
Capital Asset Fund	This fund represents the net book value of fixed assets.
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Café Fund	This fund was for monies received towards the costs of running the cafe.
Charity Funds	This fund was set up (as and when required) to collect monies to be given to other Charities.
Christmas Fair Fund	These were funds received towards the running costs of the Christmas Fair.
Loop Hearing System	This fund was set up many years ago to provide for a new loop hearing sound
Food Pantry Fund	This fund was a grant received towards the work in the food pantry/cafe.
School Mass Fund	This grant was received towards the costs of setting up a mass group to work in schools.
Heating & Service Costs	This fund was set up to receive monies towards the heating costs of the church and towards the costs of the services.

17 Taxation

As a charity, the The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2022 (2021: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2022 (2021: None) either contracted for or authorised by the trustees but not contracted for.