

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WARRINGTON ST ELPHIN

England & Wales - Charity number 1130867

Details

Other names	WARRINGTON PARICH CHURCH OF ST ELPHIN PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-30
Register	View on the Charity Commission register

Contact

Address	129 Church Street Warrington WA1 2TL
Phone	01925635020
Email	wendybailey2@virginmedia.com

Activities

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

Activities: REGULAR PUBLIC WORSHIP OPEN TO ALL.PROVISION FOR PERSONAL PRAYER.PASTORALWORK INCLUDING VISITING THE SICK AND BEREAVED.TEACHING OF CHRISTIANITY BY SERMONS AND COURSES. RELIGIOUS ASSEMBLIES IN SCHOOLS.PROVISIONN OF CHRISTIAN YOUTH ACTIVITIES. PROMOTING THE MISSION OF THE CHURCH THROUGH PROVISION FOR ALL AGES. SUPPORTING OTHER CHARITIES IN UK AND ABROAD.PROVISION OF CIVIC MINISTRY TO THE TOWN.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£169,075	£112,702	-	-
2023-12-31	£122,098	£108,980	-	-
2022-12-31	£75,649	£100,221	-	-
2021-12-31	£65,962	£85,744	-	-
2020-12-31	£70,260	£78,785	-	-

Trustees

Name	Role	Appointed
JANET MARY CLIFFE	Chair	2018-04-26
Deborah Anne Lovatt		2021-05-20
KATHRYN JOAN HAYES		
Kenneth Jeffery		2023-05-22
MARGARET ELIZABETH SEFTON		2019-04-26
MISS D. ROTHWELL		
Mara Livingstone McPhail		2021-05-20
Margaret Dolan		2021-05-20
SUSAN WENDY BAILEY		2015-05-19
Stephanie Freeman		2023-06-26
Susan Elizabeth Jeffery		2023-05-22

Accounts

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Incumbent:

Vacant

Bank:

Lloyds

Horsemarket Street, Warrington, WA1 1TP

Independent Examiner:

Philip Urmston BSc FCA

Voisey & Co LLP

Chartered Accountants

8 Winmarleigh Street

Warrington

Cheshire

WA1 1JW

Architect:

Graham Holland Associates

Winnington Hall

Winnington Lane

Northwich

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the Charity for the year ended 31st December 2024.

The trustees have adopted the provisions of the Statement of Recommended Practice (Accounting and Reporting by Charities) (SORP FRS102).

Reference and Administrative Details

Registered Charity Number

1130867

Principal Address

The Rectory
Warrington
Cheshire
WA1 2TL

St Elphin's Parochial Church Council is responsible for co-operating with the Incumbent in the promotion in the Town of the Pastoral, Evangelistic Social and Ecumenical Mission of the Church.

Membership

Members of the Parochial Church Council are either ex-officio or elected annually by the Annual Church Meeting

The following served as members during 2023

<u>Incumbent</u>	Rev. Canon J Steventon	(until July 2024)	
<u>Wardens</u>	Mrs J M Cliffe	Ex-Officio	(Acting Chair)
<u>Assistant Curate</u>	Rev. Deborah Anne Lovatt		
<u>Deanery Synod</u>	Miss K.J. Hayes	Ex-Officio	(assistant warden)
	Mrs J M Cliffe	Ex-Officio	
	Miss D. Rothwell	Ex-Officio	(assistant warden)

Elected Members

Mrs S.W. Bailey
Mrs M Dolan
Ms M. Livingston McPhail
Miss D. Rothwell (Electoral Roll Officer)
Mrs M. Sefton
Miss S.M. Wright
Mrs S Freeman
Mrs S Jeffrey
Mr K Jeffrey

Day to day management control of the Church is exercised by the Standing Committee appointed at the Annual Meeting and can be contacted via the Secretary Telephone 01925 821048

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024 CONT'D...

Structure, Management and Governance

St Elphin's PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a Charity registered with the Charity Commissioners. Charity number 1130867

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, both Churchwardens, the PCC Treasurer, PCC Secretary and one other member of the PCC.

RISK ASSESSMENTS:

Health and Safety

A comprehensive Health and Safety Policy has been written by the late Mr Edward Blanchard, the Health and Safety Officer (appointed July 2021). It was approved by the PCC and is now in place.

Procedures for recording accidents are available and Wardens and Sidespersons trained in fire safety. Two members of the congregation are qualified in First Aid.

Child Protection/Safeguarding

A policy for Child Protection/Safeguarding has also been approved by the PCC. The PCC members are fully cognisant of its contents. It is a complex and serious area. Mrs J. Cliffe is the verifying officer. Miss K.J. Hayes is the Safeguarding Co-ordinator.

All members of the PCC have DBS certificates and most have undertaken the necessary safeguarding training.

Vulnerable Adult Protection

The Diocesan Policy has been adopted by the PCC and is consulted as and when necessary.

Operational Risk

Arrangements have been agreed with the St Elphin's Community Centre Association for services to be held in the Centre in the event of the church becoming unusable for a limited period.

OBJECTIVES AND ACTIVITIES

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the guidance to charities concerned with the advancement of religion.

The Mission of our Parish Church of St Elphin endorsed by the PCC, is to continue to further God's message in the Parish and the Town of Warrington by having a commitment to all people in the parish and to hold Civic and Ecumenical events in the church and to co-operate with other churches in our Cluster Group and in the Warrington Deanery and other organisations in the town

Our Plans and objectives for 2024 were

- To promote the Bishop of Liverpool's Rule of Life in our parish..... Tell, Serve Give.
- To support Deanery events for the Northern Bishop's Mission to the Diocese including the Fit for Mission Project
- To encourage our parishioners to take part in the Deanery discipleship courses
- To support Wedding couples and Baptism families
- To continue our links with our Church Schools
- To encourage increased giving by parishioners and promote our new Parish Giving Scheme
- To encourage and support all groups who wish to use the church for Special services and Awards evenings.
- To continue to support our Clergy and Readers
- To make known all Parish Events by means of the Parish Web Site and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

OBJECTIVES AND ACTIVITIES Continued

Our Plans and objectives for 2024 were

The church has remained open throughout 2024, and from Easter have offered communion in both forms. Most special services have resumed and the church has once again been in use for college award ceremonies and concerts, including the town remembrance service.

Electoral Roll

The New Electoral Roll presented at the Annual General Meeting in 2024 contained 63 names 23% live within the parish and 77% outside the parish.

Worship: Attendance

The attendance at services has picked up a little in 2024. Two services continue on Sunday 8.30am and 10.30am although numbers are still down on pre-pandemic levels and the number of children attending continues to be small. The Wednesday morning service continues although morning prayer via Facebook has ceased for the present. The average attendance at Sunday morning 10.30am service is 35 adults and 4 children, an average of 15 adults at the 8.30am service. The Wednesday morning Eucharist attracts an average of 10

Throughout the year many special services were held for organisations in the town and parish. In December some 1,124 adults and young people attended special services

Occasional Services

- Baptisms There were 65 during the year, 63 children between 1 and 4; and 2 adults.
- Weddings There were 3 weddings held in church. (60% reduction on 2023)
There were also 2 renewals of vows / thanksgiving for marriage
- Funerals A total of 18 funerals were conducted by the Clergy in Church and 1 conducted at Walton Crematorium.
- Confirmation 13 number of people were confirmed in 2024.

Under 12	2
Age 12-15	1
Age 16-18	
Adults	10

Pastoral Care

Monthly visits to nursing homes and sheltered accommodation continues as does visits to the housebound to take Holy Communion and regular pastoral communion visits.

Youth and Children's Work

Junior church has not re-started due to low numbers of children attending church and non on a regular basis. Children from St Elphin's school attend Wednesday 10am service a year group at a time.

The church and St Elphin's school worked together to enable the children to take part in 'Experience Pentecost'. There were several prayer/activity stations throughout the church building to enable the children to explore the theme of the Holy Spirit and Pentecost. Members of the congregation, clergy and the governing body staffed the stations, and the children came over from the school throughout the day.

Clergy and Foundation Governors maintain strong links with St Elphin's school. Clergy are regularly invited to visit year groups and the school has re-commenced holding Christmas, Easter and Harvest services in church, which a good number of parents attend.

St. Elphin's Brownie Pack is run by members of the Church. Brownies are now meeting in St Elphin's Park Pavilion but with low numbers, St Elphin's guides closed in 2022 and rainbows never re-commenced after the pandemic

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

Church Building

During 2024 routine annual maintenance work has continued and a number of faculties applied for improvements to the interior of the church.

Repairs were undertaken to the clergy vestry roof with more work to be undertaken in 2025.

The fire extinguishers were checked.

Giving and Fundraising

The number of weddings and funerals in church and special services continues to be down on pre pandemic levels. The Parish Share for 2024 was paid in full, as was the Insurance which is a heavy burden.

Although regular giving made up a substantial amount of the income in 2024 this is again slightly down on 2023; the majority of income is now via the Parish Giving scheme which continues to increase. Income from Weddings and Funerals is again down from 2023. Members of the congregation are regularly asked to review their giving and wherever possible Gift Aid their collections. More parishioners this year have arranged to join the Parish Giving Scheme which continues to be promoted as the preferred method of giving. Also, a machine to accept debit and credit card payments was installed in September 2022 giving further options, and continues as a popular method of giving for one off payments. The church has received a few generous legacies which accounted for 45% of our income in 2024.

A few fundraising efforts took place this year and were well attended.

Investments

Our Endowments and Restricted funds are invested with the Central Board of Finance Funds administered by the CCLA Management Ltd. As interest rates have increased income from this source has increased from 2023, the interest provides useful funds for the Fabric Fund and General Fund.

Financial review

2024 was an improving year in terms of numbers but planned giving and covenanted collections from all sources was slightly down, as were PCC fees, although fundraising was up slightly on 2023. The biggest rise this year is from bank interest and investments in line with the increase in interest rates, plus the legacies received.

Reserves Policy

Our Stewardship and Reserves Policy reflects our primary responsibilities as a PCC to ensure that we maintain our financial viability to carry out our mission to discern and convey God's purpose in Mission and Ministry within our Ecclesiastical Parish and its wider Town Centre Ministry, the church being the predominant building for Christian worship in the area. Funds derived from offerings made during the various weekly services are placed in the General Account and are used for the day to day running expenses, upkeep and payment of the Parish Share to Diocesan Authorities. It is deemed prudent to retain a modest reserve on the General Account to pay for one quarter of the anticipated annual outgoings.

Fabric Fund

The Fabric Fund is a designated Fund where endowments and donations are specifically designated for the upkeep of the Fabric of the Church building. The Rector, Churchwardens and PCC take seriously their responsibilities as stewards and custodians of the Heritage of a Grade II* Listed building with its origins in the 7th Century and the current structure dating back to the 14th Century.

Designated Funds

The Rector and Churchwardens may exercise their discretion to set aside part of an unrestricted fund for designated purposes. Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the Rector and Churchwardens can remove the designation at any time.

Restricted Funds

A number of Accounts are restricted for the purpose stated.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024 CONT'D...

PLANS FOR THE FUTURE

Objectives for 2025

To continue to promote the Bishop of Liverpool's Rule of Life in our Parish...Tell, Serve, Give

- To encourage our Parishioners to return to worship in Church.
- To encourage our Parishioners, take part in Deanery/Parish Discipleship Courses
- To continue to support Wedding couples and Baptism families
- To continue links with our Church Schools
- To commence repair work in accordance with the Quinquennial Report for 2024
- To publicise all Parish events on Parish Website, "A church near you" and other social media
- To participate in the planning with other churches in the Warrington Deanery to take forward the Fit for Mission project

Clergy and Readers/Parish

Rector Sadly the Rev. Canon June Steventon passed away in July 2024 and the parish is currently in vacancy, although we have been very fortunate that the Rev Deborah Anne Lovatt's licence was extended to allow her to continue in the parish following June's death

Assistant Curate Rev. Deborah Anne Lovatt
Reader Emeritus Sadly Mr R. Whitticombe was ill for most of 2024 and passed away in December 2024

As Rev June Steventon was ill for a good part of 2024 and sadly passed away in July 2024, Rev Deborah Lovatt continued with the two Sunday and one weekday service in church although was unable to offer the morning prayer services online. No Evensong service took place in 2024.

Rev Deborah Lovatt was licenced in June 2022 and has supported Rev June with services and took on all parish duties during Rev June's illness and death.

The Churchwarden gives over and above her designated role, with help from 3 assistant wardens

We are blessed to have such reliable Lay people.

In 2024 we continued to support National and Local Charities including: -

Charities

The Children's Society
Warrington Food Bank
The Y Project
Mothers' Union Charities

Parish Groups

The Mothers' Union	meets monthly for a prayer service and speaker
The Ladies Group	meets twice a month for social activities and fund raising.
Junior Church	not yet re-started due to low numbers of children in church
Uniformed Organisations	St Elphin's Brownies Also Beavers, Cubs and Scouts

Approved by order of the members of the PCC on 4/5/2025 and signed on its behalf by:



JANET CLIFFE

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the PCC for the year ended 31st December 2024 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records are kept in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

.....7th May.....2025

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	<i>Notes</i>	<i>Unrestricted Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Endowment Funds £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
INCOME AND ENDOWMENTS							
Voluntary income	2(a)	116,895	-	20	-	116,915	82,587
Income from investments	2(b)	1,018	17,219	5,277	14,519	38,033	23,461
Activities for generating funds	2(c)	7,448	-	-	-	7,448	7,763
Church activities	2(d)	5,565	1,114	-	-	6,679	7,254
Other income	2(e)	-	-	-	-	-	1,033
TOTAL INCOME		130,926	18,333	5,297	14,519	169,075	122,098
EXPENDITURE							
Fundraising	3(a)	57	-	-	-	57	136
Church activities	3(b)	92,461	20,084	100	-	112,645	108,844
TOTAL EXPENDITURE		92,518	20,084	100	-	112,702	108,980
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		38,408	(1,751)	5,197	14,519	56,373	13,118
GAINS/(LOSSES) ON INVESTMENTS							
Investments		138	-	1,804	78	2,020	7,070
NET INCOME/(EXPENDITURE)		38,546	(1,751)	7,001	14,597	58,383	20,188
TRANSFERS BETWEEN FUNDS		423	(654)	(1,168)	1,399	-	-
NET MOVEMENT IN FUNDS		38,969	(2,405)	5,833	15,996	58,393	20,188
FUND BALANCES B/F		23,279	670,275	133,123	349,296	1,175,973	1,155,785
FUND BALANCES C/F		62,248	667,870	138,956	365,292	1,234,366	1,175,973

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2024

BALANCE SHEET

		<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2024</i>	<i>2023</i>
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	5(a)	-	149,174	-	-	149,174	152,812
Investments	5(b)	6,251	-	76,754	2,641	85,646	83,626
		-----	-----	-----	-----	-----	-----
		6,251	149,174	76,754	2,641	234,820	236,438
		-----	-----	-----	-----	-----	-----
CURRENT ASSETS							
Debtors	6	200	-	948	-	1,148	513
Cash at bank and in hand	7	58,201	518,696	61,254	362,651	1,000,802	941,856
		-----	-----	-----	-----	-----	-----
		58,401	518,696	62,202	362,651	1,001,950	942,369
		-----	-----	-----	-----	-----	-----
CREDITORS							
Amounts due in less than one year	8	2,404	-	-	-	2,404	2,834
		-----	-----	-----	-----	-----	-----
Net Current Assets		55,997	518,696	62,202	362,651	999,546	939,535
		-----	-----	-----	-----	-----	-----
Net Assets		62,248	667,870	138,956	365,292	1,234,366	1,175,973
		=====	=====	=====	=====	=====	=====
Parish Funds:							
Unrestricted		62,248	-	-	-	62,248	23,279
Designated		-	667,870	-	-	667,870	670,275
Restricted		-	-	138,956	-	138,956	133,123
Endowment		-	-	-	365,292	365,292	349,296
		-----	-----	-----	-----	-----	-----
Total Funds	9	62,248	667,870	138,956	365,292	1,234,366	1,175,973
		=====	=====	=====	=====	=====	=====

Approved by the Parochial Church Council on 4.15 2025 and were signed on its behalf by:

..... Trustee
JANET CLIFFE

The notes on pages 9 to 15 form part of these accounts.

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1) ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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 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 may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the endowment funds is set out in note 8 to the accounts.

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 purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the restricted funds is set out in note 8 to the accounts.

Designated Funds are funds which are not restricted by the donor but which the PCC has agreed to designate to be used in the future for a specific purpose. They remain under the control of the PCC as part of unrestricted funds and could be re-designated at any time in the future at the discretion of the PCC.

Unrestricted Funds are general funds which are available for PCC ordinary purposes and are not subject to any restriction regarding their use. They include designated funds and free reserves. Free reserves are those funds available to be used at the discretion of the PCC which have not been designated for any particular purpose.

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, legacies and rent are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. Outstanding utility costs are estimated based on recent bills. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investments

Investments are stated at market value at 31st December.

NOTES ON THE ACCOUNTS CONT'D....

ASSETS

Consecrated and Benefice Property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other Property

38 Bretton Avenue is considered a functional asset and is included in the balance sheet at cost less depreciation to write off the asset over its estimated useful life of 50 years. Expenditure on the property is capitalised where it represents physical improvement that enhances the value of the property. The trustees are aware that the property has a market value in excess of net book value but no valuations have been undertaken.

Moveable Church Furnishings

These are capitalised at cost and depreciated over their economic life other than where insufficient cost information is available. In this case these items were not capitalised.

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of residual values over the expected useful lives as follows:-

Buildings	2%
-----------	----

Impairment reviews are carried out when there is any indication that the carrying amount of a functional fixed asset is below its net book value.

NOTES ON THE ACCOUNTS CONT'D...

2) INCOMING RESOURCES

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£	£	£	£
2(a) Donations and Legacies						
Planned Giving	4,802	-	-	-	4,802	6,997
Parish Giving	17,022	-	-	-	17,022	12,677
Collections:	5,007	-	-	-	5,007	7,320
Tax recoverable	6,429	-	-	-	6,429	5,027
Charities	-	-	-	-	-	4,700
LDBF energy support grant	4,500	-	-	-	4,500	4,500
Donations and legacies	79,135	-	20	-	79,155	41,366
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	116,895	-	20	-	116,915	82,587
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(b) Income from Investments						
Bank interest	272	14,881	285	2	15,440	6,058
Investment income	-	-	635	-	635	622
Central Board of Finance	746	2,338	4,357	14,517	21,958	16,781
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,018	17,219	5,277	14,519	38,033	23,461
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(c) Activities for Generating Funds						
Autumn Fayre and fundraising	5,480	-	-	-	5,480	4,038
Magazines	167	-	-	-	167	327
Sundry	1,101	-	-	-	1,101	2,138
Church and Hall letting income	700	-	-	-	700	1,260
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,448	-	-	-	7,448	7,763
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(d) Income from Church Activities						
Fees paid to PCC	5,565	1,114	-	-	6,679	7,254
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,565	1,114	-	-	6,679	7,254
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(e) Other Income:						
Insurance claims	-	-	-	-	-	1,033
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-	1,033
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	130,926	18,333	5,297	14,519	169,075	122,098

NOTES ON THE ACCOUNTS CONT'D...

3) RESOURCES EXPENDED

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£	£	£	£
3(a) Fundraising costs						
Cost of giving envelopes	-	-	-	-	-	78
Cost of fundraising events	57	-	-	-	57	58
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	57	-	-	-	57	136
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3(b) Church activities						
Charity giving	-	-	100	-	100	405
Ministry: Liverpool Diocesan Parish Share	49,030	-	-	-	49,030	49,078
Other Ministry Costs:						
Expenses	3,222	-	-	-	3,222	1,938
Heating	8,727	-	-	-	8,727	8,284
Lighting	2,047	-	-	-	2,047	1,882
Water Rates	673	-	-	-	673	1,269
General Rates	4,807	-	-	-	4,807	4,270
Telephone and Broadband	569	-	-	-	569	1,367
Insurance	10,939	-	-	-	10,939	10,315
Organist and Choir Fees	1,390	124	-	-	1,514	990
Training Courses	211	-	-	-	211	-
Altar Requisites	-	-	-	-	-	-
Repairs & Service of Equipment	6,546	27	-	-	6,573	4,569
Printing & Stationery	304	-	-	-	304	-
Sundries	1,900	-	-	-	1,900	1,867
Property Maintenance	1,016	16,295	-	-	17,311	18,252
Property Depreciation	-	3,638	-	-	3,638	3,638
Independent Examiner Fee	1,080	-	-	-	1,080	720
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	92,461	20,084	100	-	112,645	108,844
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	92,518	20,084	100	-	112,702	108,980
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4) STAFF COSTS

It is the custom of the PCC to pay for the services of organists, vergers, sextons, choir members, a bookkeeper and a church cleaner. Costs relating to the provision of services of direct benefit to the Church, including payments to the organist for Church services, are detailed in note 3.

No payments were large enough to attract social security costs.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2024

NOTES ON THE ACCOUNTS CONT'D...

5)	FIXED ASSETS	<i>Bretton Avenue</i>	<i>Total</i>
		£	£
	5(a) Tangible fixed assets		
	Cost		
	At start of year	181,916	181,916
		-----	-----
	At end of year	181,916	181,916
		-----	-----
	Depreciation		
	At start of the year	29,104	29,104
	Charge for the year	3,638	3,638
		-----	-----
	At end of year	32,742	32,742
		-----	-----
	Net Book Value		
	At 31 st December 2024	149,174	149,174
		=====	=====
	At 31 st December 2023	152,812	152,812
		=====	=====
	5(b) Investments		
		Unrestricted	Restricted
		Funds	Endowment
		Funds	Funds
		Total	Total
		2024	2023
		£	£
	Valuation		
	Market value at the start of the year	6,113	74,950
		-	-
	Addition – legacy	-	-
		-	-
	Net gain/(loss) on annual revaluation	138	78
		-----	-----
	Market value at the end of the year	6,251	76,754
		-----	-----
		-----	-----
	Analysis of investments held at the year end date		
	No of Units CCLA COIF Charities		
	221.00 Joseph Daintith's Bequest	4,485	-
	87.00 T May Charity	1,766	-
		-----	-----
	Investment Fund – Income Units		
	2,284.77 St Georges Mission Trust	-	46,476
	1,142.01 Robert Ireland Blackburn Charity	-	23,175
	350.00 Parish Church Organ Fund	-	7,103
		-----	-----
	No of Units CBF Fixed Interest Investment Fund		
	1,300.97 Lily Gibson Bequest	-	1,940
	470.00 Fabric Fund	-	701
		-----	-----
		6,251	76,754
		-----	-----
		-----	-----
	6) Debtors	Unrestricted	Restricted
		Fund	Fund
		£	£
	Other debtors	200	948
		-----	-----
		200	948
		-----	-----
		-----	-----

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2024

NOTES ON THE ACCOUNTS CONT'D...

7) CASH AT BANK AND IN HAND

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2023</i>	<i>Total 2023</i>
	£	£	£	£	£	£
CBF Church of England						
Deposit Fund balances	-	42,484	10,618	338,286	391,388	389,444
National Savings Investment Account	-	-	21,011	-	21,011	20,230
Lloyds TSB Other Deposit And- Current Accounts	58,201	476,212	29,625	24,365	588,403	532,182
	<u>58,201</u>	<u>518,696</u>	<u>61,254</u>	<u>362,651</u>	<u>1,000,802</u>	<u>941,856</u>

8) CREDITORS falling due within One year

Wedding deposits and other accruals	2,404	-	-	-	2,404	2,834
	<u>2,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,404</u>	<u>2,834</u>

9) STATEMENT OF FUNDS

	<i>Balance 1 Jan 2024</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2024</i>
	£	£	£	£	£	£
Endowment Funds:						
Fabric Fund	347,414	14,519	-	20	1,399	363,352
Lily Gibson Bequest	1,882	-	-	58	-	1,940
Total Endowment Funds:	<u>349,296</u>	<u>14,519</u>	<u>-</u>	<u>78</u>	<u>1,399</u>	<u>365,292</u>
Restricted Funds:						
St George's Mission Trust	73,791	3,927	-	1,135	232	79,085
Robert Ireland Blackburn Charity	35,534	702	-	512	-	36,748
St Ann's Chapel	1,400	-	-	-	(1,400)	-
Sick and Poor Fund	100	-	(100)	-	-	-
Moral Welfare Work	9,208	420	-	-	-	9,628
Parish Church Organ Fund	13,090	248	-	157	-	13,495
Total Restricted Funds:	<u>133,123</u>	<u>5,297</u>	<u>(100)</u>	<u>1,804</u>	<u>(1,168)</u>	<u>138,956</u>
	<i>Balance 1 Jan 2024</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2024</i>
	£	£	£	£	£	£
Unrestricted Funds:						
General	23,279	130,926	(92,518)	138	423	62,248
Designated:						
General	42,484	141	(27)	-	-	42,598
Fabric Fund	474,979	17,078	(16,295)	-	(654)	475,108
Clergy Property	152,812	-	(3,638)	-	-	149,174
Sequestration	-	1,114	(124)	-	-	990
Total Unrestricted Funds:	<u>693,554</u>	<u>149,259</u>	<u>(112,602)</u>	<u>138</u>	<u>(231)</u>	<u>730,118</u>
Total Funds:	<u>1,175,973</u>	<u>169,075</u>	<u>(112,702)</u>	<u>2,020</u>	<u>-</u>	<u>1,234,366</u>

NOTES ON THE ACCOUNTS CONT'D...

9) STATEMENT OF FUNDS Cont'd

Endowment Funds

Fabric Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income from donations is paid directly to the PCC and is available to be spent on building maintenance and improvements.

Clergy and Assistant Clergy Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent on clergy expenses.

Lily Gibson Bequest

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent in support of the general purposes of the Church.

Restricted Funds

St Georges Mission Trust²⁷

The fund relates to the proceeds on the sale of land originally gifted by the trust in 1891 for the building of St Georges Mission. In accordance with the trust deed the income and capital are available for maintenance of clergy housing.

Robert Ireland Blackburn Charity

The fund arose following the gift into the trust in 1908 of land in Beresford Street, Warrington. The land has been sold and the proceeds are invested and income arising is available for maintenance of the fabric of the Parish Church.

St Ann's Chapel

Small amount of funds left in the account from when this fund was originally set up. It was decided by the PCC that any further work on this chapel would be incorporated in any general fabric repairs and as such this remaining funds transferred to the fabric fund and the old bank account closed.

Sick and Poor Fund

A separate fund held for donations which have been received for the specific purpose of support of sick and poor in the Parish.

Moral Welfare Work

A separate fund held for donations which have been received for the specific purpose of support of moral welfare work in the Parish.

Organ Restoration Fund

Funds from this old bank account transferred to the new fabric fund account but remain restricted for use for any repairs to the organ.

General Funds

General funds represent the amounts available to the PCC to meet its on-going obligations, based on the assumption that reserves designated for specific purposes and those invested in land and buildings are not available for general use. The PCC aims to hold 3 months' operating costs in free reserves and at 31st December 2020 the balance represents approximately two month's costs.

Designated Funds

Designated Funds – General Account

The PCC maintains funds which have been designated in support of the promotion of Parish ministry work within the Parish and town.

Designated Funds – School Property

The fund was originally set up prior to the new school being built and should have been closed once it was determined that the funds were not required. Any funds not needed should have been returned to the church accounts at that point. The PCC decided that the account should be closed and any remaining funds transferred to Warrington Parish Church General account

Designated Funds – Clergy Property

The PCC owns one property, 38 Bretton Avenue, which had been intended to be used to house stipendiary Curates.

Accounts

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Incumbent:

Rev. Canon J Steventon

Bank:

**Lloyds
Horsemarket Street, Warrington, WA1 1TP**

Independent Examiner:

**Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW**

Architect:

**Graham Holland Associates
Winnington Hall
Winnington Lane
Northwich**

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the Charity for the year ended 31st December, 2023.

The trustees have adopted the provisions of the Statement of Recommended Practice (Accounting and Reporting by Charities) (SORP FRS102).

Reference and Administrative Details

Registered Charity Number

1130867

Principal Address

The Rectory
Warrington
Cheshire
WA1 2TL

St Elphin's Parochial Church Council is responsible for co-operating with the Incumbent in the promotion in the Town of the Pastoral, Evangelistic Social and Ecumenical Mission of the Church.

Membership

Members of the Parochial Church Council are either ex-officio or elected annually by the Annual Church Meeting

The following served as members during 2023

Incumbent

Rev. Canon J Steventon

Wardens

Miss K.J. Hayes Ex-Officio

Mrs J M Cliffe Ex-Officio (Vice Chair)

Assistant Curate

Rev. Deborah Anne Lovatt

Deanery Synod

Miss K.J. Hayes Ex-Officio

Mrs J M Cliffe Ex-Officio

Miss D. Rothwell Ex-Officio

Elected Members

Mrs S.W. Bailey

Mrs M Dolan

Ms Mara Livingston McPhail

Miss D. Rothwell (Electoral Roll Officer)

Mrs M. Sefton

Miss S.M. Wright

Mrs C Dickenson

Mrs B Molyneaux

Mr A S Rowe

Mrs S Freeman (co-opted from May 2023)

Mrs S Jeffrey (from May 2023)

Mr K Jeffrey (from May 2023)

Day to day management control of the Church is exercised by the Standing Committee appointed at the Annual Meeting and can be contacted via the Secretary Telephone 01925 821048

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

Structure, Management and Governance

St Elphin's PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a Charity registered with the Charity Commissioners. Charity number 1130867

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, both Churchwardens, the PCC Treasurer, PCC Secretary and one other member of the PCC.

RISK ASSESSMENTS:

Health and Safety

A comprehensive Health and Safety Policy has been written by Mr Edward Blanchard, the Health and Safety Officer (appointed July 2021). It was approved by the PCC and is now in place.

Procedures for recording accidents are available and Wardens and Sidespersons trained in fire safety. Two members of the congregation are qualified in First Aid.

Child Protection/Safeguarding

A policy for Child Protection/Safeguarding has also been approved by the PCC. The PCC members are fully cognisant of its contents. It is a complex and serious area. Mrs J. Cliffe is the verifying officer. Miss K.J. Hayes is the Safeguarding Co-ordinator.

All members of the PCC have DBS certificates and most have undertaken the necessary safeguarding training.

Vulnerable Adult Protection

The Diocesan Policy has been adopted by the PCC and is consulted as and when necessary.

Operational Risk

Arrangements have been agreed with the St Elphin's Community Centre Association for services to be held in the Centre in the event of the church becoming unusable for a limited period.

OBJECTIVES AND ACTIVITIES

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the guidance to charities concerned with the advancement of religion.

The Mission of our Parish Church of St Elphin endorsed by the PCC, is to continue to further God's message in the Parish and the Town of Warrington by having a commitment to all people in the parish and to hold Civic and Ecumenical events in the church and to co-operate with other churches in our Cluster Group and in the Warrington Deanery and other organisations in the town

Our Plans and objectives for 2023 were

- To promote the Bishop of Liverpool's Rule of Life in our parish..... Tell, Serve Give.
- To support Deanery events for the Northern Bishop's Mission to the Diocese including the Fit for Mission Project
- To encourage our parishioners to take part in the Deanery discipleship courses
- To support Wedding couples and Baptism families
- To continue our links with our Church Schools
- To encourage increased giving by parishioners and promote our new Parish Giving Scheme
- To encourage and support all groups who wish to use the church for Special services and Awards evenings.
- To continue to support our Clergy and Readers
- To make known all Parish Events by means of the Parish Web Site and other social media

- The church has remained open throughout 2023, and from Easter have offered communion in both forms. Most special services have resumed and the church has once again been in use for college award ceremonies and concerts, including the town remembrance service.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

OBJECTIVES AND ACTIVITIES Continued

Our Plans and objectives for 2023 were

The church has remained open throughout 2023, and from Easter have offered communion in both forms. Most special services have resumed and the church has once again been in use for college award ceremonies and concerts, including the town remembrance service.

Electoral Roll

The New Electoral Roll presented at the Annual General Meeting in 2023 contained 101 names reduced to 63 at a review in October 2023.

Worship: Attendance

The effects of the Covid pandemic has continued to affect the attendance at services. Two services continue on Sunday 8.30am and 10.30am but numbers are down on pre-pandemic levels and the number of children attending continues to be small. The Wednesday morning service continues although morning prayer via Facebook has ceased for the present. The average attendance at Sunday morning 10.30am service is 35 adults and 4 children, an average of 15 adults at the 8.30am service. The Wednesday morning Eucharist attracts an average of 10

Throughout the year many special services were held for organisations in the town and parish. In December some 1,100 adults and young people attended special services

Occasional Services

Baptisms and	There were 36 during the year, 18 children under 1 year; 153 children between 1 and 4; 1 was between 5 and 12., 1 adult.
Weddings	There were 10 weddings held in church.
Funerals	A total of 25 funerals were conducted by the Clergy in Church and 4 conducted at Walton Crematorium.
Confirmation	Confirmation did not take place again in 2023, although one is planned in 2024.

Pastoral Care

Monthly visits to nursing homes and sheltered accommodation continue as do visits to the housebound to take Holy Communion and regular pastoral communion visits.

Youth and Children's Work

Junior church has not re-started due to low numbers of children attending church and non on a regular basis. Plans have been put in place for Key Stage 2 from school to attend Wednesday 10am service a year group at a time.

The church and St Elphin's school worked together to enable the children to take part in 'Experience Pentecost'. There were several prayer/activity stations throughout the church building to enable the children to explore the theme of the Holy Spirit and Pentecost. Members of the congregation, clergy and the governing body staffed the stations, and the children came over from the school throughout the day.

Clergy and Foundation Governors maintain strong links with St Elphin's school and the school has re-commenced holding Christmas, Easter and Harvest services in church, which a good number of parents attend.

St. Elphin's Brownie Pack is run by members of the church. Brownies are now meeting in St Elphin's Park Pavilion but with low numbers, St Elphin's guides closed in 2022 and rainbows never re-commenced after the pandemic

Church Building

During 2023 routine annual maintenance work has recommenced.

A repair to the heating pipes down the central isle has improved the heating position.

The choir vestry windows were repaired following a break-in and the Clergy vestry window which were bowing, have been taken out cleaned and refitted.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

Church Building

Sadly the exterior of the building was subjected to black paint writings and symbols which were removed by the Council

The Fire extinguishers were checked.

Unauthorised tents were put up in the church grounds and the occupant left numerous bags of rubbish against the building, the Police and Council eventually dealt with the matter.

Further work is planned on the windows and interior to the church in 2024.

Giving and Fundraising

The number of weddings and funerals in church and special services continues to be down on pre pandemic levels. The Parish Share for 2023 was paid in full, as was the Insurance which is a heavy burden.

Although regular giving made up a substantial amount of the income in 2023 this is again down on 2022; the majority of income is now via the Parish Giving scheme. Income from Weddings and Funerals is down from 2022. Members of the congregation are regularly asked to review their giving and wherever possible Gift Aid their collections. More parishioners this year have arranged to join the Parish Giving Scheme which continues to be promoted as the preferred method of giving. Also, a machine to accept debit and credit card payments was installed in September 2022 giving further options, and is a popular method of giving for one off payments

A few fundraising efforts took place this year and were well attended.

Investments

Our Endowments and Restricted funds are invested with the Central Board of Finance Funds administered by the CCLA Management Ltd. As interest rates have increased income from this source has increased from 2022, the interest provides useful funds for the Fabric Fund and General Fund.

Financial review

2023 was an improving year in terms of numbers but planned giving and covenanted collections from all sources was slightly down, as were PCC fees, although cash on plate and fundraising were up slightly on 2022. The biggest rise this year is from bank interest and investments in line with the increase in interest rates

Reserves Policy

Our Stewardship and Reserves Policy reflects our primary responsibilities as a PCC to ensure that we maintain our financial viability to carry out our mission to discern and convey God's purpose in Mission and Ministry within our Ecclesiastical Parish and its wider Town Centre Ministry, the church being the predominant building for Christian worship in the area. Funds derived from offerings made during the various weekly services are placed in the General Account and are used for the day to day running expenses, upkeep and payment of the Parish Share to Diocesan Authorities. It is deemed prudent to retain a modest reserve on the General Account to pay for one quarter of the anticipated annual outgoings.

Fabric Fund

The Fabric Fund is a designated Fund where endowments and donations are specifically designated for the upkeep of the Fabric of the Church building. The Rector, Churchwardens and PCC take seriously their responsibilities as stewards and custodians of the Heritage of a Grade II* Listed building with its origins in the 7th Century and the current structure dating back to the 14th Century

Designated Funds

The Rector and Churchwardens may exercise their discretion to set aside part of an unrestricted fund for designated purposes. Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the Rector and Churchwardens can remove the designation at any time.

Restricted Funds

A number of Accounts are restricted for the purpose stated.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 CONT'D...

PLANS FOR THE FUTURE

Objectives for 2024

To continue to promote the Bishop of Liverpool's Rule of Life in our Parish... Tell, Serve, Give

- To encourage our Parishioners to return to worship in Church.
- To encourage our Parishioners, take part in Deanery/Parish Discipleship Courses
- To continue to support Wedding couples and Baptism families
- To continue links with our Church Schools
- To commence repair work in accordance with the Quinquennial Report for 2019
- To publicise all Parish events on Parish Website, "A church near you" and other social media
- To participate in the planning with other churches in the Warrington Deanery to take forward the Fit for Mission project

Clergy and Readers/Parish

Rector Rev. Canon J Steventon

Assistant Curate Rev. Deborah Anne Lovatt
Reader Emeritus Mr R. Whitticombe

As Rev June Steventon was ill for a good part of 2023, Rev Deborah Lovatt continued with the two Sunday and one weekday service in church although was unable to offer the morning prayer services on line. One Even song service took place but was suspended when Rev June became ill and there was little interest in this evening service.

Rev Deborah Lovatt was licenced in June 2022 and has supported Rev June with services and took on all parish duties during Rev June's illness

The Churchwardens give over and above their designated roles.

We are blessed to have such reliable Lay people.

In 2023 we continued to support National and Local Charities including: -

Charities

The Children's Society
Warrington Food Bank
The Y Project
Mothers' Union Charities

Parish Groups

The Mothers' Union	meets monthly for a prayer service and speaker
The Ladies Group	meets twice a month for social activities and fund raising.
Junior Church	not yet re-started due to low numbers of children in church
Uniformed Organisations	St Elphin's Brownies Also Beavers, Cubs and Scouts

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2023

Approved by order of the members of the PCC on 20th May 2024 and signed on its behalf by:

Julie depute chair

PP Revd. Canon J Steventon

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the PCC for the year ended 31st December 2023 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records are kept in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

.....23rd May.....2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>	
	<i>Notes</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2023</i>	<i>2022</i>
		£	£	£	£	£	£
INCOME AND ENDOWMENTS							
Voluntary income	2(a)	76,235	-	6,352	-	82,587	52,378
Income from investments	2(b)	3,119	5,289	2,095	12,958	23,461	5,275
Activities for generating funds	2(c)	7,763	-	-	-	7,763	5,576
Church activities	2(d)	7,254	-	-	-	7,254	12,420
Other income	2(e)	1,033	-	-	-	1,033	-
		-----	-----	-----	-----	-----	-----
TOTAL INCOME		95,404	5,289	8,447	12,958	122,098	75,649
		-----	-----	-----	-----	-----	-----
EXPENDITURE							
Fundraising	3(a)	136	-	-	-	136	-
Church activities	3(b)	88,166	20,678	-	-	108,844	100,221
		-----	-----	-----	-----	-----	-----
TOTAL EXPENDITURE		88,302	20,678	-	-	108,980	100,221
		-----	-----	-----	-----	-----	-----
NET INCOME/(EXPENDITURE)							
BEFORE INVESTMENT GAINS		7,102	(15,389)	8,447	12,958	13,118	(24,572)
GAINS/(LOSSES) ON INVESTMENTS							
Investments		522	-	6,404	144	7,070	(8,668)
		-----	-----	-----	-----	-----	-----
NET INCOME/(EXPENDITURE)		7,624	(15,389)	14,851	13,102	20,188	(33,240)
TRANSFERS BETWEEN FUNDS		(750)	(13,140)	13,890	-	-	-
		-----	-----	-----	-----	-----	-----
NET MOVEMENT IN FUNDS		6,874	(28,529)	28,741	13,102	20,188	(33,240)
FUND BALANCES B/F		16,405	698,804	104,382	336,194	1,155,785	1,189,025
		-----	-----	-----	-----	-----	-----
FUND BALANCES C/F		23,279	670,275	133,123	349,296	1,175,973	1,155,785
		=====	=====	=====	=====	=====	=====

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2023

BALANCE SHEET

	<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>	
<i>Notes</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2023</i>	<i>2022</i>	
	£	£	£	£	£	£	
FIXED ASSETS							
Tangible assets	5(a)	-	152,812	-	-	152,812	156,450
Investments	5(b)	6,113	-	74,950	2,563	83,626	64,613
		-----	-----	-----	-----	-----	-----
		6,113	152,812	74,950	2,563	236,438	221,063
		-----	-----	-----	-----	-----	-----
CURRENT ASSETS							
Debtors	6	200	-	313	-	513	-
Cash at bank and in hand	7	19,800	517,463	57,860	346,733	941,856	936,797
		-----	-----	-----	-----	-----	-----
		20,000	517,463	58,173	346,733	942,369	936,797
		-----	-----	-----	-----	-----	-----
CREDITORS							
Amounts due in less than one year	8	2,834	-	-	-	2,834	2,075
		-----	-----	-----	-----	-----	-----
Net Current Assets		17,166	517,463	58,173	346,733	939,535	934,722
		-----	-----	-----	-----	-----	-----
Net Assets		23,279	670,275	133,123	349,296	1,175,973	1,155,785
		-----	-----	-----	-----	-----	-----
Parish Funds:							
Unrestricted		23,279	-	-	-	23,279	16,405
Designated		-	670,275	-	-	670,275	698,804
Restricted		-	-	133,123	-	133,123	104,382
Endowment		-	-	-	349,296	349,296	336,194
		-----	-----	-----	-----	-----	-----
Total Funds	9	23,279	670,275	133,123	349,296	1,175,973	1,155,785
		-----	-----	-----	-----	-----	-----

Approved by the Parochial Church Council on 20th May 2024 and were signed on its behalf by:

..... *J Stev* Trustee
deputy chair

PP Revd. Canon J Steventon

The notes on pages 9 to 15 form part of these accounts.

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1) ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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 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 may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the endowment funds is set out in note 8 to the accounts.

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 purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the restricted funds is set out in note 8 to the accounts.

Designated Funds are funds which are not restricted by the donor but which the PCC has agreed to designate to be used in the future for a specific purpose. They remain under the control of the PCC as part of unrestricted funds and could be re-designated at any time in the future at the discretion of the PCC.

Unrestricted Funds are general funds which are available for PCC ordinary purposes and are not subject to any restriction regarding their use. They include designated funds and free reserves. Free reserves are those funds available to be used at the discretion of the PCC which have not been designated for any particular purpose.

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, legacies and rent are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. Outstanding utility costs are estimated based on recent bills. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investments

Investments are stated at market value at 31st December.

NOTES ON THE ACCOUNTS CONT'D....

ASSETS

Consecrated and Benefice Property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other Property

38 Bretton Avenue is considered a functional asset and is included in the balance sheet at cost less depreciation to write off the asset over its estimated useful life of 50 years. Expenditure on the property is capitalised where it represents physical improvement that enhances the value of the property. The trustees are aware that the property has a market value in excess of net book value but no valuations have been undertaken.

Moveable Church Furnishings

These are capitalised at cost and depreciated over their economic life other than where insufficient cost information is available. In this case these items were not capitalised.

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of residual values over the expected useful lives as follows:-

Buildings	2%
-----------	----

Impairment reviews are carried out when there is any indication that the carrying amount of a functional fixed asset is below its net book value.

NOTES ON THE ACCOUNTS CONT'D...

2) INCOMING RESOURCES

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£	£	£
2(a) Donations and Legacies						
Planned Giving	6,997	-	-	-	6,997	11,193
Parish Giving	12,677	-	-	-	12,677	5,518
Collections:						
General	5,244	-	-	-	5,244	4,664
Covenants	2,076	-	-	-	2,076	3,680
Tax recoverable	5,027	-	-	-	5,027	5,322
Charities	4,700	-	-	-	4,700	1,290
LDBF energy support grant	4,500	-	-	-	4,500	-
Donations and legacies	35,014	-	6,352	-	41,366	20,711
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	76,235	-	6,352	-	82,587	52,378
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(b) Income from Investments						
Bank interest	859	5,199	-	-	6,058	410
Investment income	-	-	622	-	622	3,717
Central Board of Finance	2,260	90	1,473	12,958	16,781	1,148
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,119	5,289	2,095	12,958	23,461	5,275
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(c) Activities for Generating Funds						
Autumn Fayre and fundraising	4,038	-	-	-	4,038	5,318
Magazines	327	-	-	-	327	208
Sundry	2,138	-	-	-	2,138	50
Church and Hall letting income	1,260	-	-	-	1,260	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,763	-	-	-	7,763	5,576
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(d) Income from Church Activities						
Fees paid to PCC	7,254	-	-	-	7,254	12,420
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,254	-	-	-	7,254	12,420
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2(e) Other Income:						
Insurance claims	1,033	-	-	-	1,033	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,033	-	-	-	1,033	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	95,404	5,289	8,447	12,958	122,098	75,649

NOTES ON THE ACCOUNTS CONT'D...

3) RESOURCES EXPENDED

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£	£	£
3(a) Fundraising costs						
Cost of giving envelopes	78	-	-	-	78	-
Cost of fundraising events	58	-	-	-	58	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	136	-	-	-	136	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3(b) Church activities						
Charity giving	405	-	-	-	405	1,290
Ministry: Liverpool Diocesan Parish Share	49,078	-	-	-	49,078	45,479
Other Ministry Costs:						
Expenses	1,938	-	-	-	1,938	3,509
Heating	8,284	-	-	-	8,284	7,707
Lighting	1,882	-	-	-	1,882	1,377
Water Rates	1,269	-	-	-	1,269	1,450
General Rates	4,270	-	-	-	4,270	4,597
Telephone and Broadband	1,367	-	-	-	1,367	-
Insurance	10,315	-	-	-	10,315	9,447
Organist and Choir Fees	990	-	-	-	990	2,890
Licences	-	-	-	-	-	360
Altar Requisites	-	-	-	-	-	1,301
Repairs & Service of Equipment	4,569	-	-	-	4,569	155
Printing & Stationery	-	-	-	-	-	1,054
Sundries	1,867	-	-	-	1,867	1,781
Property Maintenance	1,212	17,040	-	-	18,252	13,586
Property Depreciation	-	3,638	-	-	3,638	3,638
Independent Examiner Fee	720	-	-	-	720	600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	88,166	20,678	-	-	108,844	100,221
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	88,302	20,678	-	-	108,980	100,221
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

4) STAFF COSTS

It is the custom of the PCC to pay for the services of organists, vergers, sextons, choir members, a bookkeeper and a church cleaner. Costs relating to the provision of services of direct benefit to the Church, including payments to the organist for Church services, are detailed in note 3.

No payments were large enough to attract social security costs.

NOTES ON THE ACCOUNTS CONT'D...

5)	FIXED ASSETS	<i>Bretton Avenue</i>		<i>Total</i>		
		£		£		
	5(a) Tangible fixed assets					
	Cost					
	At start of year	181,916		181,916		
	At end of year	181,916		181,916		
	Depreciation					
	At start of the year	25,466		25,466		
	Charge for the year	3,638		3,638		
	At end of year	29,104		29,104		
	Net Book Value					
	At 31 st December 2023	152,812		152,812		
	At 31 st December 2022	156,450		156,450		
	5(b) Investments					
		<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2023</i>	<i>2022</i>
		£	£	£	£	£
	Valuation					
	Market value at the start of the year	-	62,194	2,419	64,613	73,281
	Addition – legacy	5,590	6,352	-	11,942	-
	Net gain/(loss) on annual revaluation	523	6,404	144	7,071	(8,668)
	Market value at the end of the year	6,113	74,950	2,563	83,626	64,613
	Analysis of investments held at the year end date					
	No of Units CCLA COIF Charities					
	221.00 Joseph Daintith's Bequest	4,386	-	-	4,386	-
	87.00 T May Charity	1,727	-	-	1,727	-
	Investment Fund – Income Units					
	2,284.77 St Georges Mission Trust	-	45,341	-	45,341	41,467
	1,142.01 Robert Ireland Blackburn Charity	-	22,664	-	22,664	20,727
	350.00 Parish Church Organ Fund	-	6,945	-	6,945	-
	No of Units CBF Fixed Interest Investment Fund					
	1,300.97 Lily Gibson Bequest	-	-	1,883	1,883	1,777
	470.00 Fabric Fund	-	-	680	680	642
		6,113	74,950	2,563	83,626	64,613
	6) Debtors		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
			<i>Fund</i>	<i>Fund</i>	<i>2023</i>	<i>2022</i>
			£	£	£	£
	Other debtors		200	313	513	-
			200	313	513	-

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2023

NOTES ON THE ACCOUNTS CONT'D...

7) CASH AT BANK AND IN HAND

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£	£	£
CBF Church of England						
Deposit Fund balances	-	42,484	10,547	336,413	389,444	388,285
National Savings Investment Account	-	-	20,230	-	20,230	19,298
Lloyds TSB Other Deposit And- Current Accounts	19,800	488,969	13,093	10,320	532,182	529,214
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19,800	531,453	43,870	346,733	941,856	936,797
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

8) CREDITORS falling due within One year

Wedding deposits and other accruals	2,834	-	-	-	2,834	2,075
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,834	-	-	-	2,834	2,075
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

9) STATEMENT OF FUNDS

	<i>Balance 1 Jan 2023</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2023</i>
	£	£	£	£	£	£
Endowment Funds:						
Fabric Fund	331,688	12,958	-	38	-	347,413
Clergy and assistant Clergy Fund	2,729	-	-	-	-	2,729
Lily Gibson Bequest	1,777	-	-	106	-	1,882
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Endowment Funds:	336,194	12,958	-	144	-	349,296
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds:						
St George's Mission Trust	60,765	1,407	-	3,874	7,745	73,791
Robert Ireland Blackburn Charity	32,909	688	-	1,937	-	35,534
St Ann's Chapel	1,400	-	-	-	-	1,400
Sick and Poor Fund	100	-	-	-	-	100
Moral Welfare Work	9,208	-	-	-	-	9,208
Parish Church Organ Fund	-	6,352	-	593	6,145	13,090
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	104,382	8,447	-	6,404	13,890	133,123
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Balance</i>	<i>Incoming</i>	<i>Resources</i>	<i>Investment</i>	<i>Transfers</i>	<i>Balance</i>
	<i>1 Jan 2023</i>	<i>Resources</i>	<i>Expended</i>	<i>Gains</i>	<i>In/(out)</i>	<i>31 Dec 2023</i>
	£	£	£	£	£	£
Unrestricted Funds:						
General	16,405	95,404	88,302	522	(750)	23,279
Designated:						
General	42,395	89	-	-	-	42,484
Fabric Fund	499,849	5,200	17,040	-	(13,030)	474,979
School Property	110	-	-	-	(110)	-
Clergy Property	156,450	-	3,638	-	-	152,812
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	715,209	100,693	108,980	522	(13,890)	693,554
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	1,155,785	122,098	108,980	7,070	-	1,175,973
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

NOTES ON THE ACCOUNTS CONT'D...

9) STATEMENT OF FUNDS Cont'd

Endowment Funds

Fabric Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income from donations is paid directly to the PCC and is available to be spent on building maintenance and improvements.

Clergy and Assistant Clergy Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent on clergy expenses.

Lily Gibson Bequest

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent in support of the general purposes of the Church.

Restricted Funds

St Georges Mission Trust²⁷

The fund relates to the proceeds on the sale of land originally gifted by the trust in 1891 for the building of St Georges Mission. In accordance with the trust deed the income and capital are available for maintenance of clergy housing.

Robert Ireland Blackburn Charity

The fund arose following the gift into the trust in 1908 of land in Beresford Street, Warrington. The land has been sold and the proceeds are invested and income arising is available for maintenance of the fabric of the Parish Church.

St Ann's Chapel

Small amount of funds left in the account from when this fund was originally set up. It was decided by the PCC that any further work on this chapel would be incorporated in any general fabric repairs and as such this remaining funds transferred to the fabric fund and the old bank account closed.

Sick and Poor Fund

A separate fund held for donations which have been received for the specific purpose of support of sick and poor in the Parish.

Moral Welfare Work

A separate fund held for donations which have been received for the specific purpose of support of moral welfare work in the Parish.

Organ Restoration Fund

Funds from this old bank account transferred to the new fabric fund account but remain restricted for use for any repairs to the organ.

General Funds

General funds represent the amounts available to the PCC to meet its on-going obligations, based on the assumption that reserves designated for specific purposes and those invested in land and buildings are not available for general use. The PCC aims to hold 3 months' operating costs in free reserves and at 31st December 2020 the balance represents approximately two month's costs.

Designated Funds

Designated Funds – General Account

The PCC maintains funds which have been designated in support of the promotion of Parish ministry work within the Parish and town.

Designated Funds – School Property

The fund was originally set up prior to the new school being built and should have been closed once it was determined that the funds were not required. Any funds not needed should have been returned to the church accounts at that point. The PCC decided that the account should be closed and any remaining funds transferred to Warrington Parish Church General account

Designated Funds – Clergy Property

The PCC owns one property, 38 Bretton Avenue, which had been intended to be used to house stipendiary Curates.

Accounts

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Incumbent:

Rev. Canon J Steventon

Bank:

**Lloyds
Horsemarket Street, Warrington, WA1 1TP**

Independent Examiner:

**Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW**

Architect:

**Graham Holland Associates
Winnington Hall
Winnington Lane
Northwich**

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the Charity for the year ended 31st December, 2022
The trustees have adopted the provisions of the Statement of Recommended Practice (Accounting and Reporting by Charities) (SORP FRS102).

Reference and Administrative Details

Registered Charity Number

1130867

Principal Address

The Rectory
Warrington
Cheshire
WA1 2TL

St Elphin's Parochial Church Council is responsible for co-operating with the Incumbent in the promotion in the Town of the Pastoral, Evangelistic Social and Ecumenical Mission of the Church.

Membership

Members of the Parochial Church Council are either ex-officio or elected annually by the Annual Church Meeting

The following served as members during 2022

Incumbent

Rev. Canon J Steventon

Wardens

Miss K.J. Hayes Ex-Officio (Deputy Chair)

Mrs J M Cliffe Ex-Officio

Assistant Curate

Rev. Deborah Anne Lovatt

Deanery Synod

Miss K.J. Hayes Ex-Officio

Mrs J M Cliffe Ex-Officio

Miss D. Rothwell Ex-Officio

Elected Members

Mrs S.W. Bailey

Mr C. Bean

Mrs M. Dolan

Ms Mara Livingston McPhail

Miss D. Rothwell (Electoral Roll Officer)

Mrs M. Sefton

Mrs E. A. Taylor

Miss S.M. Wright

Mrs C Dickenson

Mr E Blanchard (until November 2022)

Mrs B Molyneaux

Mr A S Rowe

Mrs D Blanchard (until December 2022)

Day to day management control of the Church is exercised by the Standing Committee appointed at the Annual Meeting and can be contacted via the Secretary Telephone 01925821048

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022 CONT'D...

Structure, Management and Governance

St Elphin's PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a Charity registered with the Charity Commissioners. Charity number 1130867.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, both Churchwardens, the PCC Treasurer, PCC Secretary and one other member of the PCC.

RISK ASSESSMENTS:

Health and Safety

A comprehensive Health and Safety Policy has been written by Mr Edward Blanchard, the Health and Safety Officer (appointed July 2021). It was approved by the PCC and is now in place.

Procedures for recording accidents are available and Wardens and Sidespersons trained in fire safety. Two members of the congregation are qualified in First Aid.

Child Protection/Safeguarding

A policy for Child Protection/Safeguarding has also been approved by the PCC. The PCC members are fully cognisant of its contents. It is a complex and serious area. Mrs J. Cliffe is the verifying officer. Miss K.J. Hayes is the Safeguarding Co-ordinator.

All members of the PCC have DBS certificates and most have undertaken the necessary safeguarding training.

Vulnerable Adult Protection

The Diocesan Policy has been adopted by the PCC and is consulted as and when necessary.

Operational Risk

Arrangements have been agreed with the St Elphin's Community Centre Association for services to be held in the Centre in the event of the church becoming unusable for a limited period.

OBJECTIVES AND ACTIVITIES

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the guidance to charities concerned with the advancement of religion.

The Mission of our Parish Church of St Elphin endorsed by the PCC, is to continue to further God's message in the Parish and the Town of Warrington by having a commitment to all people in the parish and to hold Civic and Ecumenical events in the church and to co-operate with other churches in our Cluster Group and in the Warrington Deanery and other organisations in the town

Our Plans and objectives for 2022 were

- To promote the Bishop of Liverpool's Rule of Life in our parish..... Tell, Serve Give.
- To support Deanery events for the Northern Bishop's Mission to the Diocese
- To encourage our parishioners to take part in the Deanery discipleship courses
- To support Wedding couples and Baptism families
- To continue our links with our Church Schools
- To encourage increased giving by parishioners and promote our new Parish Giving Scheme
- To encourage and support all groups who wish to use the church for Special services and Awards evenings.
- To continue to support our Clergy and Readers
- To make known all Parish Events by means of the Parish Web Site and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022 CONT'D...

OBJECTIVES AND ACTIVITIES Continued

Our Plans and objectives for 2022 were

The church has remained open throughout 2022, although the PCC decided to continue to offer communion in one form only. Most special services have resumed and the church has once again been in use for college award ceremonies and concerts, including the town remembrance service.

Electoral Roll

The New Electoral Roll presented at the Annual General Meeting in 2022 contained 104 names.

Worship: Attendance

The Covid pandemic has continued to affect the number of services and attendance at those services.. Two services continue on Sunday 8.30am and 10 30am but numbers are down on pre-pandemic levels and the number of children attending continues to be small. The Wednesday morning service continues along with morning prayer via Facebook on Tuesday and Thursday morning. The average attendance at Sunday morning 10.30am service is 44 adults and 0 children, an average of 12 adults at the 8.30am service. The Wednesday morning Eucharist attracts an average of 10

Throughout the year many special services were held for organisations in the town and parish. In December some 4,000 adults and young people attended special services

Occasional Services

Baptisms	There were 36 during the year, 11 children under 1 year; 23 children between 1 and 4; and 2 were between 5 and 12..
Weddings	There were 14 weddings held in church.
Funerals	A total of 32 funerals were conducted by the Clergy and Readers in Church. None conducted at Walton Crematorium or at the Cemetery
Confirmation	Confirmation did not take place again in 2022

Pastoral Care

Monthly visits to nursing homes and sheltered accommodation re-commenced in February 2022 as did visits to the housebound to take Holy Communion and regular pastoral communion visitors.

Youth and Children's Work

Junior church has not re-started due to low numbers of children attending church and non on a regular basis. Toddler Group will not re-start as there is no requirement at present.

Clergy and Foundation Governors maintain strong links with St Elphin's school and the school has re-commenced holding Christmas, Easter and Harvest services in church, which a good number of parents attend.

St. Elphin's Brownie Pack is run by members of the Church. Brownies are now meeting in St Elphin's Park Pavilion but with low numbers, St Elphin's guides closed in 2022 and rainbows never re-commenced after the pandemic

Church Building

During 2022 routine annual maintenance work has recommenced. A repair to the heating pipes down the central aisle has improved the heating position. The Fire extinguishers were checked.

Giving and Fundraising

Although the number of weddings and funerals in church have increased from 2021 and most special services have returned income continues to be down on pre pandemic levels. The Parish Share for 2022 was paid in full, as was the Insurance which is a heavy burden.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022 CONT'D...

Giving and Fundraising cont'd

Although regular giving made up a substantial amount of the income in 2022 this is again down on 2021. Income from Weddings and Funerals increased from 2021. Members of the congregation are regularly asked to review their giving and wherever possible Gift Aid their collections. Many this year have arranged to join the Parish Giving Scheme which continues to be promoted as the preferred method of giving. Also, a machine to accept debit and credit card payments was installed in September 2022 giving further options, although it is early days to assess the impact of this method.

A few fundraising efforts took place this year as people are more comfortable meeting together again.

Investments

Our Endowments and Restricted funds are invested with the Central Board of Finance Funds administered by the CCLA Management Ltd. Although interest rates remained low income from this source has increased from 2021, the interest provides useful funds for the Fabric Fund and General Fund.

Financial review

2022 was another difficult year with the planned giving and covenanted collections slightly down, although PCC fees, cash on plate and fundraising were up slightly on 2021

Reserves Policy

Our Stewardship and Reserves Policy reflects our primary responsibilities as a PCC to ensure that we maintain our financial viability to carry out our mission to discern and convey God's purpose in Mission and Ministry within our Ecclesiastical Parish and its wider Town Centre Ministry, the Church being the predominant building for Christian worship in the area. Funds derived from offerings made during the various weekly services are placed in the General Account and are used for the day to day running expenses, upkeep and payment of the Parish Share to Diocesan Authorities. It is deemed prudent to retain a modest reserve on the General Account to pay for one quarter of the anticipated annual outgoings.

Fabric Fund

The Fabric Fund is a designated Fund where endowments and donations are specifically designated for the upkeep of the Fabric of the Church building. The Rector, Churchwardens and PCC take seriously their responsibilities as stewards and custodians of the Heritage of a Grade II* Listed building with its origins in the 7th Century and the current structure dating back to the 14th Century

Designated Funds

The Rector and Churchwardens may exercise their discretion to set aside part of an unrestricted fund for designated purposes. Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the Rector and Churchwardens can remove the designation at any time.

Restricted Funds

A number of Accounts are restricted for the purpose stated.

PLANS FOR THE FUTURE

Objectives for 2023

To continue to promote the Bishop of Liverpool's Rule of Life in our Parish...Tell, Serve, Give

- To encourage our Parishioners to return to worship in Church.
- To encourage our Parishioners take part in Deanery/Parish Discipleship Courses
- To continue to support Wedding couples and Baptism families
- To continue links with our Church Schools
- To commence repair work in accordance with the Quinquennial Report for 2019
- To publicise all Parish events on Parish Website, "A church near you" and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022 CONT'D...

Clergy and Readers/Parish

Rector	Rev. Canon J Steventon
Assistant Curate	Rev. Deborah Anne Lovatt
Reader Emeritus	Mr R. Whitticombe

As the congregation is more comfortable in returning to normal life, post pandemic, Rev June Steventon has increased the number of services available in church whilst continuing to offer two morning prayer services per week on line for those not yet comfortable or not able to meet in church. Even song has not yet resumed but there are plans for some services in 2023

Rev Deborah Lovatt was licenced in June 2022 and has supported Rev June with services

The Churchwardens give over and above their designated roles.

We are blessed to have such reliable Lay people.

In 2022 we continued to support National and Local Charities including: -

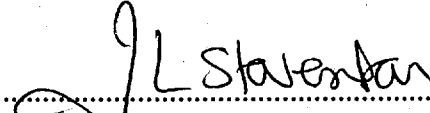
Charities

Christian Aid
The Children's Society
Bin Twinning
Warrington Food Bank
The Y Project
Mothers' Union Charities

Parish Groups

The Mothers' Union	meets monthly for a prayer service and speaker
The Ladies Group	meets twice a month for social activities and fund raising.
Junior Church	not yet re-started due to low numbers of children in church
Uniformed Organisations	St Elphin's Brownies Also Beavers, Cubs and Scouts

Approved by order of the members of the PCC on 17th APRIL 2023 and signed on its behalf by:


.....
Revd. Canon J Steventon

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the PCC for the year ended 31st December 2022 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

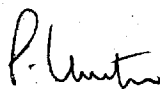
Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records are kept in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

.....S.H. June.....2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

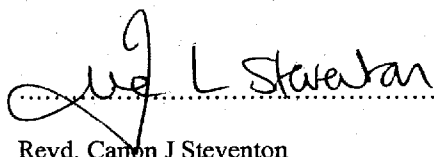
	<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2021</i>
		£	£	£	£	£
INCOME AND ENDOWMENTS						
Voluntary income	2(a)	46,088	6,290	-	-	52,378
Income from investments	2(b)	1,148	2,064	1,903	160	5,275
Activities for generating funds	2(c)	5,576	-	-	-	5,576
Church activities	2(d)	12,420	-	-	-	12,420
TOTAL INCOME		65,232	8,354	1,903	160	75,649
EXPENDITURE						
Church activities	3(a)	82,653	17,568	-	-	100,221
TOTAL EXPENDITURE		82,653	17,568	-	-	100,221
NET INCOME/(EXPENDITURE)						
BEFORE INVESTMENT GAINS		(17,421)	(9,214)	1,903	160	(24,572)
GAINS/(LOSSES) ON INVESTMENTS						
Investments		-	-	(8,283)	(385)	(8,668)
NET INCOME/(EXPENDITURE)		(17,421)	(9,214)	(6,380)	(225)	(33,240)
TRANSFERS BETWEEN FUNDS		24,990	(17,427)	(7,563)	-	-
NET MOVEMENT IN FUNDS		7,569	(26,461)	(13,943)	(225)	(33,240)
FUND BALANCES B/F		8,836	725,445	118,325	336,419	1,189,025
FUND BALANCES C/F		16,405	698,804	104,382	336,194	1,189,025

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2022

BALANCE SHEET

	<i>Notes</i>	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	5(a)	-	156,450	-	-	156,450	160,088
Investments	5(b)	-	-	62,194	2,419	64,613	73,281
		-	156,450	62,194	2,419	221,063	233,369
CURRENT ASSETS							
Debtors	6	-	-	-	-	-	7,948
Cash at bank and in hand	7	18,405	542,429	42,188	333,775	936,797	952,110
		18,405	542,429	42,188	333,775	936,797	960,058
CREDITORS							
Amounts due in less than one year	8	2,000	75	-	-	2,075	4,402
Net Current Assets		16,405	542,354	42,188	333,775	934,722	955,656
Net Assets		16,480	698,729	104,382	336,194	1,155,785	1,189,025
Parish Funds:							
Unrestricted		16,405	-	-	-	16,405	8,836
Designated		-	698,804	-	-	698,804	725,445
Restricted		-	-	104,382	-	104,382	118,325
Endowment		-	-	-	336,194	336,194	336,419
Total Funds	9	16,405	698,804	104,382	336,194	1,155,785	1,189,025

Approved by the Parochial Church Council on 17/04/2023 and were signed on its behalf by:

 Trustee
 Revd. Canon J Steventon

The notes on pages 9 to 15 form part of these accounts.

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1) ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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 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 may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the endowment funds is set out in note 8 to the accounts.

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 purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the restricted funds is set out in note 8 to the accounts.

Designated Funds are funds which are not restricted by the donor but which the PCC has agreed to designate to be used in the future for a specific purpose. They remain under the control of the PCC as part of unrestricted funds and could be re-designated at any time in the future at the discretion of the PCC.

Unrestricted Funds are general funds which are available for PCC ordinary purposes and are not subject to any restriction regarding their use. They include designated funds and free reserves. Free reserves are those funds available to be used at the discretion of the PCC which have not been designated for any particular purpose.

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, legacies and rent are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. Outstanding utility costs are estimated based on recent bills. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investments

Investments are stated at market value at 31st December.

NOTES ON THE ACCOUNTS CONT'D....

ASSETS

Consecrated and Benefice Property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other Property

38 Bretton Avenue is considered a functional asset and is included in the balance sheet at cost less depreciation to write off the asset over its estimated useful life of 50 years. Expenditure on the property is capitalised where it represents physical improvement that enhances the value of the property. The trustees are aware that the property has a market value in excess of net book value but no valuations have been undertaken.

Moveable Church Furnishings

These are capitalised at cost and depreciated over their economic life other than where insufficient cost information is available. In this case these items were not capitalised.

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of residual values over the expected useful lives as follows:-

Buildings	2%
-----------	----

Impairment reviews are carried out when there is any indication that the carrying amount of a functional fixed asset is below its net book value.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2022

NOTES ON THE ACCOUNTS CONT'D...

2) INCOMING RESOURCES

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£	£	£
2(a) Voluntary Income						
Planned Giving	11,193	-	-	-	11,193	14,552
Parish Giving	5,518	-	-	-	5,518	2,275
Collections:						
General	4,664	-	-	-	4,664	4,607
Covenants	3,680	-	-	-	3,680	5,665
Tax recoverable	5,322	-	-	-	5,322	6,649
House Communion						
Charities:						
Christian Aid	-	350	-	-	350	255
Children Society	-	610	-	-	610	122
Bin Twinning	-	225	-	-	225	-
The Y Project	-	75	-	-	75	-
Warrington Food Bank	-	30	-	-	30	-
Donations	15,711	5,000	-	-	20,711	16,837
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	46,088	6,290	-	-	52,378	50,962
2(b) Income from Investments						
Bank interest	-	207	43	160	410	203
Investment income	-	1,857	1,860	-	3,717	1,981
Loan interest	-	-	-	-	-	192
Central Board of Finance	417	-	-	-	417	110
Income from Endowments	731	-	-	-	731	726
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,148	2,064	1,903	160	5,275	3,212
2(c) Activities for Generating Funds						
Autumn Fayre and fundraising	3,346	-	-	-	3,346	2,021
Tea money	413	-	-	-	413	35
Candles	164	-	-	-	164	52
50/50 Club	1,395	-	-	-	1,395	1,513
Magazines	208	-	-	-	208	257
Sundry	50	-	-	-	50	70
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,576	-	-	-	5,576	3,948
2(d) Income from Church Activities						
Fees paid to PCC	12,420	-	-	-	12,420	7,840
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,420	-	-	-	12,420	7,840
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	65,232	8,354	1,903	160	75,649	65,962

NOTES ON THE ACCOUNTS CONT'D...

3) RESOURCES EXPENDED

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£	£	£
3(a) Church activities						
Giving						
Overseas:						
Christian Aid	-	350	-	-	350	255
Children's Society	-	610	-	-	610	122
Bin Twinning	-	225	-	-	225	-
The Y Project	-	75	-	-	75	-
Warrington Food Bank	-	30	-	-	30	-
Ministry: Liverpool Diocesan						
Parish Share	45,479	-	-	-	45,479	46,091
Other Ministry Costs:						
Expenses	3,509	-	-	-	3,509	2,538
Heating	7,707	-	-	-	7,707	6,968
Lighting	1,377	-	-	-	1,377	784
Water Rates	1,450	-	-	-	1,450	299
General Rates	4,597	-	-	-	4,597	2,814
Insurance	9,447	-	-	-	9,447	9,098
Organist and Choir Fees	2,890	-	-	-	2,890	830
Licences	360	-	-	-	360	-
Altar Requisites	1,301	-	-	-	1,301	143
Repairs & Service of Equipment	155	-	-	-	155	418
Printing & Stationery	1,054	-	-	-	1,054	1,248
Sundries	1,781	-	-	-	1,781	1,052
Church Maintenance	-	12,640	-	-	12,640	5,653
Rectory Maintenance	143	-	-	-	143	973
Bretton Avenue Maintenance	803	-	-	-	803	2,220
Property Depreciation	-	3,638	-	-	3,638	3,638
Independent Examiner Fee						
- fees payable to the PCCs examiner for the examination of the financial statements	600	-	-	-	600	600
Total Expenditure	82,653	17,568	-	-	100,221	85,744

4) STAFF COSTS

It is the custom of the PCC to pay for the services of organists, vergers, sextons, choir members, a bookkeeper and a church cleaner. Costs relating to the provision of services of direct benefit to the Church, including payments to the organist for Church services, are detailed in note 3.

No payments were large enough to attract social security costs.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2022

NOTES ON THE ACCOUNTS CONT'D...

5) FIXED ASSETS	<i>Bretton Avenue</i>	<i>Total</i>		
	£	£		
5(a) Tangible fixed assets				
Cost				
At start of year	181,916	181,916		
At end of year	181,916	181,916		
Depreciation				
At start of the year	21,828	21,828		
Charge for the year	3,638	3,638		
At end of year	25,466	25,466		
Net Book Value				
At 31 st December 2022	156,450	156,450		
At 31 st December 2021	160,088	160,088		
5(b) Investments				
	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Valuation				
Market value at the start of the year	70,477	2,804	73,281	63,492
Net gain/(loss) on annual revaluation	(8,283)	(385)	(8,668)	9,788
Market value at the end of the year	62,194	2,419	64,613	73,281
Analysis of investments held at the year end date				
No of Units CCLA COIF Charities				
	Investment Fund – Income Units			
2,284.77	St Georges Mission Trust	41,467	-	41,467
1,142.01	Robert Ireland Blackburn Charity	20,727	-	20,727
	CBF Fixed Interest Investment Fund			
1,300.97	Lily Gibson Bequest	-	1,777	1,777
470.00	Fabric Fund	-	642	744
		62,194	2,419	64,613
		62,194	2,419	64,613
6) Debtors				
		<i>Designated Fund</i>	<i>Total 2022</i>	<i>Total 2021</i>
		£	£	£
Short term loan to St Paul's Church Penketh		-	-	1,281
Insurance debtors		-	-	6,667
		-	-	6,667

NOTES ON THE ACCOUNTS CONT'D...

7) CASH AT BANK AND IN HAND

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£	£	£
CBF Church of England						
Deposit Fund balances	-	42,505	12,005	333,775	388,285	402,548
National Savings Investment Account	-	-	19,298	-	19,298	18,040
Lloyds TSB Other Deposit And- Current Accounts	18,480	499,849	10,885	-	529,214	531,522
	<u>18,480</u>	<u>542,354</u>	<u>42,188</u>	<u>333,775</u>	<u>936,797</u>	<u>952,110</u>

8) CREDITORS falling due within One year

Wedding deposits	1,665	-	-	-	1,665	3,758
Other accruals	335	75	-	-	410	644
	<u>2,000</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>2,075</u>	<u>4,402</u>

9) STATEMENT OF FUNDS

	<i>Balance 1 Jan 2022</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2022</i>
	£	£	£	£	£	£
Endowment Funds:						
Fabric Fund	331,631	160	-	(103)	-	331,688
Clergy and assistant Clergy Fund	2,729	-	-	-	-	2,729
Lily Gibson Bequest	2,059	-	-	(282)	-	1,777
Total Endowment Funds:	<u>336,419</u>	<u>160</u>	<u>-</u>	<u>(385)</u>	<u>-</u>	<u>336,194</u>
Restricted Funds:						
St George's Mission Trust	65,030	1,258	-	(5,523)	-	60,765
Robert Ireland Blackburn Charity	35,033	636	-	(2,760)	-	32,909
St Ann's Chapel	2,913	1	-	-	(1,514)	1,400
Sick and Poor Fund	100	-	-	-	-	100
Moral Welfare Work	9,200	8	-	-	-	9,208
Organ Restoration Fund	6,049	-	-	-	(6,049)	-
Total Restricted Funds:	<u>118,325</u>	<u>1,903</u>	<u>-</u>	<u>(8,283)</u>	<u>(7,563)</u>	<u>104,382</u>
Unrestricted Funds:						
General	8,836	65,232	(82,653)	-	24,990	16,405
Designated:						
General	42,395	1,290	(1,290)	-	-	42,395
Fabric Fund	507,862	7,064	(12,640)	-	(2,437)	499,849
School Property	15,100	-	-	-	(14,990)	110
Clergy Property	160,088	-	(3,638)	-	-	156,450
Total Unrestricted Funds:	<u>734,281</u>	<u>73,586</u>	<u>(100,221)</u>	<u>-</u>	<u>7,563</u>	<u>715,209</u>
Total Funds:	<u>1,189,025</u>	<u>75,648</u>	<u>(100,221)</u>	<u>-</u>	<u>-</u>	<u>1,155,785</u>

NOTES ON THE ACCOUNTS CONT'D...

9) STATEMENT OF FUNDS Cont'd

Endowment Funds

Fabric Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income from donations is paid directly to the PCC and is available to be spent on building maintenance and improvements.

Clergy and Assistant Clergy Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent on clergy expenses.

Lily Gibson Bequest

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent in support of the general purposes of the Church.

Restricted Funds

St Georges Mission Trust²⁷

The fund relates to the proceeds on the sale of land originally gifted by the trust in 1891 for the building of St Georges Mission. In accordance with the trust deed the income and capital are available for maintenance of clergy housing.

Robert Ireland Blackburn Charity

The fund arose following the gift into the trust in 1908 of land in Beresford Street, Warrington. The land has been sold and the proceeds are invested and income arising is available for maintenance of the fabric of the Parish Church.

St Ann's Chapel

Small amount of funds left in the account from when this fund was originally set up. It was decided by the PCC that any further work on this chapel would be incorporated in any general fabric repairs and as such this remaining funds transferred to the fabric fund and the old bank account closed.

Sick and Poor Fund

A separate fund held for donations which have been received for the specific purpose of support of sick and poor in the Parish.

Moral Welfare Work

A separate fund held for donations which have been received for the specific purpose of support of moral welfare work in the Parish.

Organ Restoration Fund

Funds from this old bank account transferred to the new fabric fund account but remain restricted for use for any repairs to the organ.

General Funds

General funds represent the amounts available to the PCC to meet its on-going obligations, based on the assumption that reserves designated for specific purposes and those invested in land and buildings are not available for general use. The PCC aims to hold 3 months' operating costs in free reserves and at 31st December 2020 the balance represents approximately two month's costs.

Designated Funds

Designated Funds – General Account

The PCC maintains funds which have been designated in support of the promotion of Parish ministry work within the Parish and town.

Designated Funds – School Property

The fund was originally set up prior to the new school being built and should have been closed once it was determined that the funds were not required. Any funds not needed should have been returned to the church accounts at that point. The PCC decided that the account should be closed and any remaining funds transferred to Warrington Parish Church General account

Designated Funds – Clergy Property

The PCC owns one property, 38 Bretton Avenue, which had been intended to be used to house stipendiary Curates.

Accounts

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Incumbent:

Rev. Canon J Steventon

Bank:

**Lloyds
Horsemarket Street, Warrington, WA1 1TP**

Independent Examiner:

**Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW**

Architect:

**Graham Holland Associates
Winnington Hall
Winnington Lane
Northwich**

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their report with the financial statements of the Charity for the year ended 31st December, 2021
The trustees have adopted the provisions of the Statement of Recommended Practice (Accounting and Reporting by Charities) (SORP FRS102).

Reference and Administrative Details

Registered Charity Number

1130867

Principal Address

The Rectory
Warrington
Cheshire
WA1 2TL

St Elphin's Parochial Church Council is responsible for co-operating with the Incumbent in the promotion in the Town of the Pastoral, Evangelistic Social and Ecumenical Mission of the Church.

Membership

Members of the Parochial Church Council are either ex-officio or elected annually by the Annual Church Meeting

The following served as members during 2019

<u>Incumbent</u>	Rev. Canon J Steventon		
<u>Wardens</u>	Mr A. Wright	Ex-Officio	(until April 2021)
	Miss K.J. Hayes	Ex-Officio	(Deputy Chair)
	Mrs J M Cliffe	Ex-Officio	(from May 2021)

Assistant Curate Rev. Deborah Anne Lovatt (from June 2021)

<u>Deanery Synod</u>	Miss K.J. Hayes	Ex-Officio
	Mrs J M Cliffe	Ex-Officio
	Miss D. Rothwell	Ex-Officio

Elected Members

Mrs S.W. Bailey
Mr C. Bean
Mrs.C. Blakeman
Mrs M. Dolan
Ms Mara Livingston McPhail
Mrs J Marsh (until May 2021)
Miss D. Rothwell (Electoral Roll Officer)
Mrs S. Sefton
Mrs E. A. Taylor
Mrs G. Whitticombe (until May 2021)
Miss S.M. Wright
Mrs C Dickenson (from May 2021)
Mr E Blanchard (from May 2021)
Mrs B Molyneaux (from May 2021)
Mr A S Rowe (from May 2021)
Mrs D Blanchard (from May 2021)

Day to day management control of the Church is exercised by the Standing Committee appointed at the Annual Meeting and can be contacted via the Secretary Telephone 01925821048

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 CONT'D...

Structure, Management and Governance

St Elphin's PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a Charity registered with the Charity Commissioners. Charity number 1130867

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, both Churchwardens, the PCC Treasurer, PCC Secretary and one other member of the PCC.

RISK ASSESSMENTS:

Health and Safety

A comprehensive Health and Safety Policy has been written by Mr Edward Blanchard, the Health and Safety Officer (appointed July 2021). It was approved by the PCC and is now in place.

Procedures for recording accidents are available and Wardens and Sidespersons trained in fire safety. Two members of the congregation are qualified in First Aid.

Child Protection/Safeguarding

A policy for Child Protection/Safeguarding has also been approved by the PCC. The PCC members are fully cognisant of its contents. It is a complex and serious area. Mrs J. Cliffe is the verifying officer. Miss K.J. Hayes is the Safeguarding Co-ordinator.

All members of the PCC have DBS certificates and most have undertaken the necessary safeguarding training.

Vulnerable Adult Protection

The Diocesan Policy has been adopted by the PCC and is consulted as and when necessary.

Operational Risk

Arrangements have been agreed with the St Elphin's Community Centre Association for services to be held in the Centre in the event of the church becoming unusable for a limited period.

OBJECTIVES AND ACTIVITIES

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the guidance to charities concerned with the advancement of religion.

The Mission of our Parish Church of St Elphin endorsed by the PCC, is to continue to further God's message in the Parish and the Town of Warrington by having a commitment to all people in the parish and to hold Civic and Ecumenical events in the church and to co-operate with other churches in our Cluster Group and in the Warrington Deanery and other organisations in the town

Our Plans and objectives for 2021 were

- To promote the Bishop of Liverpool's Rule of Life in our parish..... Tell, Serve Give.
- To support Deanery events for the Northern Bishop's Mission to the Diocese
- To encourage our parishioners to take part in the Deanery discipleship courses
- To support Wedding couples and Baptism families
- To continue our links with our Church Schools
- To encourage increased giving by parishioners and promote our new Parish Giving Scheme
- To encourage and support all groups who wish to use the church for Special services and Awards evenings.
- To continue to support our Clergy and Readers
- To make known all Parish Events by means of the Parish Web Site and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 CONT'D...

OBJECTIVES AND ACTIVITIES Continued

Our Plans and objectives for 2021 were

Although the church has remained open throughout 2021, government restrictions due to the ongoing Covid pandemic have affected the number of services held and the number of people attending especially in the early part of the year. The restrictions have also affected some of the plans and objectives

Electoral Roll

The New Electoral Roll presented at the Annual General Meeting in 2021 contained 121 names.

Worship: Attendance

The Covid pandemic has continued to affect the number of services and attendance at those services. Unfortunately, due to the restrictions for the majority of the year, when the church was open, numbers were limited and only one service was conducted on Sunday only. The Parish Church has continued to provide services via Facebook during the restricted opening. The average attendance at Sunday morning 10.30am service is 34 adults and 4 children, an average of 11 adults at the 8.30am service, which only re-started in November 2021. The Wednesday morning Eucharist only re-started in November 2021 and numbers are still low

Occasional Services

Baptisms	There were 27 during the year, 14 children under 1 year; 12 children between 1 and 4; and 1 was between 11 and 17.
Weddings	There were 9 weddings held in church several more were postponed or cancelled due to Covid restrictions
Funerals	A total of 31 funerals were conducted by the Clergy and Readers in Church. 10 conducted at Walton Crematorium or at the Cemetery
Confirmation	Confirmation did not take place in 2021

Pastoral Care

No visits to nursing homes and sheltered accommodation have been possible in 2021 due to on-going restrictions. Visits to the housebound to take Holy Communion re-started late 2021

Youth and Children's Work

An attempt to re-start Junior church in November 2021 was unsuccessful with very low numbers attending church and non on a regular basis. Toddler Group will not re-start as there is no requirement at present.

Our relationship with St Elphin's (Fairfield) School has suffered during the pandemic with restrictions on going into school, and visits to Church during 2021 have not happened due to on-going concerns. Several members of the Church are still Foundation Governors of the School.

St. Elphin's Brownie Pack and St Elphin's Guides are run by members of the Church. St Elphin's Guides have recommenced but with only a couple of guides meetings are mainly by zoom. Rainbows has not re-started and Brownies are now meeting in St Elphin's Park Pavilion but with low numbers

Church Building

During 2021 much of the routine annual maintenance work was not able to take place due to lockdown or contractors not being available. The five yearly electrical work took place in July and we are still awaiting work to commence on the jobs identified. The Fire extinguishers were checked. The Crypt has flooded significantly several times eventually causing the pump to burn out in late December. The pump has now been replaced.

The exterior floodlighting around the churchyard failed in early October and was reported to Warrington Borough Council as it is their responsibility. The area remained unlit at the end of the year.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 CONT'D...

Giving and Fundraising

This year has been a difficult one in terms of income with many Weddings cancelled along with most special services although the number of funerals held in church has increased from 2020. The Parish Share for 2021 was paid in full, as was the Insurance which is a heavy burden.

Although regular giving made up the majority of income in 2021 this is down on 2020. Income from Weddings and Funerals increased from 2020. Members of the congregation are regularly asked to review their giving and wherever possible Gift Aid their collections. Many this year have arranged to continue their giving by standing order or cheque even if they are not yet comfortable about attending church regularly. Some members of the congregation joined the Parish Giving Scheme and we are continuing to promote this method of giving

One fundraising effort took place at the end of the year.

Investments

Our Endowments and Restricted funds are invested with the Central Board of Finance Funds administered by the CCLA Management Ltd. Although interest rates remained low during the year, the interest provides useful funds for the Fabric Fund and General Fund.

Financial review

2021 was another difficult year with the planned giving and covenanted collections slightly down, although PCC fees, cash on plate and fundraising were up slightly on 2020

Reserves Policy

Our Stewardship and Reserves Policy reflects our primary responsibilities as a PCC to ensure that we maintain our financial viability to carry out our mission to discern and convey God's purpose in Mission and Ministry within our Ecclesiastical Parish and its wider Town Centre Ministry, the Church being the predominant building for Christian worship in the area. Funds derived from offerings made during the various weekly services are placed in the General Account and are used for the day to day running expenses, upkeep and payment of the Parish Share to Diocesan Authorities. It is deemed prudent to retain a modest reserve on the General Account to pay for one quarter of the anticipated annual outgoings.

Fabric Fund

The Fabric Fund is a designated Fund where endowments and donations are specifically designated for the upkeep of the Fabric of the Church building. The Rector, Churchwardens and PCC take seriously their responsibilities as stewards and custodians of the Heritage of a Grade II* Listed building with its origins in the 7th Century and the current structure dating back to the 14th Century

Designated Funds

The Rector and Churchwardens may exercise their discretion to set aside part of an unrestricted fund for designated purposes. Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the Rector and Churchwardens can remove the designation at any time.

Restricted Funds

A number of Accounts are restricted for the purpose stated; in particular the School Building Fund which contributes to the Governors 10% liability for improvements and repairs.

PLANS FOR THE FUTURE

Objectives for 2022

- To continue to promote the Bishop of Liverpool's Rule of Life in our Parish...Tell, Serve, Give
- To encourage our Parishioners to return to worship in Church.
- To encourage our Parishioners take part in Deanery/Parish Discipleship Courses
- To continue to support Wedding couples and Baptism families
- To continue links with our Church Schools
- To commence repair work in accordance with the Quinquennial Report for 2019
- To publicise all Parish events on Parish Website, "A church near you" and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 CONT'D...

Clergy and Readers/Parish

Rector	Rev. Canon J Steventon
Assistant Curate	Rev. Deborah Anne Lovatt (from July 2021)
Reader Emeritus	Mr R. Whitticombe

Despite continuing restrictions due to the pandemic Rev June Steventon has continued to offer at least one service per week throughout the year and also provided worship on line for those not yet comfortable about meeting in church. From October the 8.30 a.m. Sunday service and the 10.00a.m. Wednesday service resumed. Several funerals and weddings have taken place and Baptisms have resumed.

Rev Deborah Lovatt arrived in July and has supported Rev June with services.

The Churchwardens give over and above their designated roles.

We are blessed to have such reliable Lay people.

In 2021 despite the difficulties, we continued to support National and Local Charities including: -

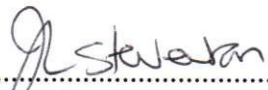
Charities

Christian Aid
The Children's Society
Mothers' Union Charities

Parish Groups

The Mothers' Union	meets monthly for a prayer service and speaker (re-commenced Sept 2021)
The Ladies Group	meets twice a month for social activities and fund raising. (recommenced Sept 2021)
Junior Church	meet in the Choir vestry during the Parish Eucharist during term time (not yet recommenced)
Uniformed Organisations	St Elphin's Brownies St Elphin's Guides Also Beavers, Cubs and Scouts

Approved by order of the members of the PCC on 16th May 2022 and signed on its behalf by:


.....
Revd. Canon J Steventon

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the PCC for the year ended 31st December 2021 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records are kept in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

.....17th May.....2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<i>Notes</i>	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
		£	£	£	£	£	£
INCOME AND ENDOWMENTS							
Voluntary income	2(a)	49,955	1,007	-	-	50,962	59,146
Income from investments	2(b)	836	462	1,819	95	3,212	5,625
Activities for generating funds	2(c)	3,948	-	-	-	3,948	2,759
Church activities	2(d)	7,840	-	-	-	7,840	2,730
TOTAL INCOME		62,579	1,469	1,819	95	65,962	70,260
EXPENDITURE							
Church activities	3(a)	76,331	9,413	-	-	85,744	78,785
TOTAL EXPENDITURE		76,331	9,413	-	-	85,744	78,785
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		(13,752)	(7,944)	1,819	95	(19,782)	(8,525)
GAINS/(LOSSES) ON INVESTMENTS							
Investments		-	-	8,757	1,033	9,790	2,705
NET INCOME/(EXPENDITURE)		(13,752)	(7,944)	10,576	1,128	(9,992)	(5,820)
TRANSFERS BETWEEN FUNDS		5,000	(5,000)	-	-	-	-
NET MOVEMENT IN FUNDS		(8,752)	(12,944)	10,576	1,128	(9,992)	(5,820)
FUND BALANCES B/F		17,588	738,389	107,749	335,291	1,199,017	1,204,837
FUND BALANCES C/F		8,836	725,445	118,325	336,419	1,189,025	1,199,017

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2021

BALANCE SHEET

		<i>Unrestricted</i>	<i>Designated</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Total</i>
	<i>Notes</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	<i>2021</i>	<i>2020</i>
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	5(a)	-	160,088	-	-	160,088	163,726
Investments	5(b)	-	-	70,477	2,804	73,281	63,492
		-----	-----	-----	-----	-----	-----
		-	160,088	70,477	2,804	233,369	227,218
		-----	-----	-----	-----	-----	-----
CURRENT ASSETS							
Debtors	6	-	7,948	-	-	7,948	16,401
Cash at bank and in hand	7	13,238	557,409	47,848	333,615	952,110	961,959
		-----	-----	-----	-----	-----	-----
		13,238	565,357	47,848	333,615	960,058	978,360
		-----	-----	-----	-----	-----	-----
CREDITORS							
Amounts due in less than one year	8	4,402	-	-	-	4,402	6,561
		-----	-----	-----	-----	-----	-----
Net Current Assets		8,836	565,356	47,848	333,615	955,656	971,799
		-----	-----	-----	-----	-----	-----
Net Assets		8,836	725,445	118,325	336,419	1,189,025	1,199,017
		=====	=====	=====	=====	=====	=====
Parish Funds:							
Unrestricted		8,836	-	-	-	8,836	17,588
Designated		-	725,445	-	-	725,445	738,389
Restricted		-	-	118,325	-	118,325	107,749
Endowment		-	-	-	336,419	336,419	335,291
		-----	-----	-----	-----	-----	-----
Total Funds	9	8,836	725,445	118,325	336,419	1,189,025	1,199,017
		=====	=====	=====	=====	=====	=====

Approved by the Parochial Church Council on 16th May 2022 and were signed on its behalf by:

..... JL Steventon Trustee
 Revd. Canon J Steventon

The notes on pages 9 to 15 form part of these accounts.

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1) ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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 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 may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the endowment funds is set out in note 8 to the accounts.

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 purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the restricted funds is set out in note 8 to the accounts.

Designated Funds are funds which are not restricted by the donor but which the PCC has agreed to designate to be used in the future for a specific purpose. They remain under the control of the PCC as part of unrestricted funds and could be re-designated at any time in the future at the discretion of the PCC.

Unrestricted Funds are general funds which are available for PCC ordinary purposes and are not subject to any restriction regarding their use. They include designated funds and free reserves. Free reserves are those funds available to be used at the discretion of the PCC which have not been designated for any particular purpose.

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, legacies and rent are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. Outstanding utility costs are estimated based on recent bills. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investments

Investments are stated at market value at 31st December.

NOTES ON THE ACCOUNTS CONT'D....

ASSETS

Consecrated and Benefice Property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other Property

38 Bretton Avenue is considered a functional asset and is included in the balance sheet at cost less depreciation to write off the asset over its estimated useful life of 50 years. Expenditure on the property is capitalised where it represents physical improvement that enhances the value of the property. The trustees are aware that the property has a market value in excess of net book value but no valuations have been undertaken.

Moveable Church Furnishings

These are capitalised at cost and depreciated over their economic life other than where insufficient cost information is available. In this case these items were not capitalised.

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of residual values over the expected useful lives as follows:-

Buildings	2%
-----------	----

Impairment reviews are carried out when there is any indication that the carrying amount of a functional fixed asset is below its net book value.

NOTES ON THE ACCOUNTS CONT'D...

2) INCOMING RESOURCES

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£	£	£
2(a) Voluntary Income						
Planned Giving	14,552	-	-	-	14,552	17,829
Parish Giving	2,275	-	-	-	2,275	-
Collections:						
General	3,722	885	-	-	4,607	1,653
Covenants	5,665	-	-	-	5,665	6,974
Tax recoverable	6,649	-	-	-	6,649	8,934
House Communion	-	-	-	-	-	20
Charities:						
Leprosy	-	-	-	-	-	71
Christian Aid	255	-	-	-	255	68
Children Society	-	122	-	-	122	156
Donations	16,837	-	-	-	16,837	23,441
	49,955	1,007	-	-	50,962	59,146
2(b) Income from Investments						
Bank interest	-	103	5	95	203	597
Investment income	-	167	1,814	-	1,981	2,626
Loan interest	-	192	-	-	192	487
Central Board of Finance	110	-	-	-	110	1,217
Income from Endowments	726	-	-	-	726	698
	836	462	1,819	95	3,212	5,625
2(c) Activities for Generating Funds						
Autumn Fayre and fundraising	2,021	-	-	-	2,021	770
Tea money	35	-	-	-	35	92
Candles	52	-	-	-	52	-
50/50 Club	1,513	-	-	-	1,513	1,560
Magazines	257	-	-	-	257	337
Sundry	70	-	-	-	70	-
	3,948	-	-	-	3,948	2,759
2(d) Income from Church Activities						
Fees paid to PCC	7,840	-	-	-	7,840	2,730
	7,840	-	-	-	7,840	2,730
Total Incoming Resources	62,579	1,469	1,819	95	65,962	70,260

NOTES ON THE ACCOUNTS CONT'D...

3) RESOURCES EXPENDED

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£	£	£
3(a) Church activities						
Missionary and Charitable Giving						
Overseas:						
Christian Aid	255	-	-	-	255	68
Leprosy	-	-	-	-	-	71
Children's Society	-	122	-	-	122	156
Morris Charities Christmas	-	-	-	-	-	50
Ministry: Liverpool Diocesan Parish Share	46,091	-	-	-	46,091	48,060
Other Ministry Costs:						
Expenses	2,538	-	-	-	2,538	2,220
Heating	6,968	-	-	-	6,968	4,110
Lighting	784	-	-	-	784	673
Water Rates	299	-	-	-	299	473
General Rates	2,279	-	-	-	2,279	2,556
Insurance	9,098	-	-	-	9,098	8,943
Secretarial Expenses General	-	-	-	-	-	127
Organist and Choir Fees	830	-	-	-	830	1,740
Altar Requisites	143	-	-	-	143	521
Council Tax	535	-	-	-	535	-
Repairs & Service of Equipment	418	-	-	-	418	-
Printing & Stationery	1,248	-	-	-	1,248	1,325
Sundries	1,052	-	-	-	1,052	1,070
Parish Excursion	-	-	-	-	-	4
Church Maintenance	-	5,653	-	-	5,653	3,648
Rectory Maintenance	973	-	-	-	973	943
Bretton Avenue Maintenance	2,220	-	-	-	2,220	708
Property Depreciation	-	3,638	-	-	3,638	3,638
Independent Examiner Fee and Accountancy – fees payable to the PCCs examiner for the examination of the financial statements	600	-	-	-	600	600
	-----	-----	-----	-----	-----	-----
Total Expenditure	76,331	9,413	-	-	85,744	78,785
	=====	=====	=====	=====	=====	=====

4) STAFF COSTS

It is the custom of the PCC to pay for the services of organists, vergers, sextons, choir members, a bookkeeper and a church cleaner. Costs relating to the provision of services of direct benefit to the Church, including payments to the organist for Church services, are detailed in note 3.

No payments were large enough to attract social security costs.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2021

NOTES ON THE ACCOUNTS CONT'D...

	<i>Bretton Avenue</i>		<i>Total</i>
	£		£
5) FIXED ASSETS			
5(a) Tangible fixed assets			
Cost			
At start of year	181,916		181,916
At end of year	181,916		181,916
Depreciation			
At start of the year	18,190		18,190
Charge for the year	3,638		3,638
At end of year	21,828		21,828
Net Book Value			
At 31 st December 2021	160,088		160,088
At 31 st December 2020	163,726		163,726
5(b) Investments			
	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2021</i>
	£	£	£
Valuation			
Market value at the start of the year	61,721	1,771	63,492
Net gain/(loss) on annual revaluation	8,755	1,033	9,788
Market value at the end of the year	70,477	2,804	73,281
Analysis of investments held at the year end date			
No of Units CCLA COIF Charities			
	Investment Fund – Income Units		
2,284.77	St Georges Mission Trust	46,990	-
1,142.01	Robert Ireland Blackburn Charity	23,487	-
		46,990	41,152
		23,487	20,569
No of Units CBF Fixed Interest Investment Fund			
1,300.97	Lily Gibson Bequest	-	2,060
470.00	Fabric Fund	-	744
		2,060	2,060
		744	744
		70,477	73,281
		2,804	63,492
6) Debtors			
	<i>Designated Fund</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£
Short term loan to St Paul's Church Penketh	1,281	1,281	16,401
Insurance debtors	6,667	6,667	-
	7,948	7,948	16,401

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2021

NOTES ON THE ACCOUNTS CONT'D...

7) CASH AT BANK AND IN HAND

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£	£	£
CBF Church of England						
Deposit Fund balances	-	56,952	11,981	333,615	402,548	402,450
National Savings Investment Account	-	-	18,040	-	18,040	16,831
Lloyds TSB Other Deposit And Current Accounts	13,238	500,457	17,827	-	531,522	542,678
	13,238	557,409	47,848	333,615	952,110	961,959

8) CREDITORS falling due within One year

Wedding deposits	3,758	-	-	-	3,758	6,561
Other accruals	644	-	-	-	644	-
	4,402	-	-	-	4,402	6,561

9) STATEMENT OF FUNDS

	<i>Balance 1 Jan 2021</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2021</i>
	£	£	£	£	£	£
Endowment Funds:						
Fabric Fund	331,262	95	-	274	-	331,631
Clergy and assistant Clergy Fund	2,729	-	-	-	-	2,729
Lily Gibson Bequest	1,300	-	-	759	-	2,059
Total Endowment Funds:	335,291	95	-	1,033	-	336,419
Restricted Funds:						
St George's Mission Trust	57,982	1,210	-	5,838	-	65,030
Robert Ireland Blackburn Charity	31,508	607	-	2,918	-	35,033
St Ann's Chapel	2,911	2	-	-	-	2,913
Sick and Poor Fund	100	-	-	-	-	100
Moral Welfare Work	9,199	-	-	1	-	9,200
Organ Restoration Fund	6,049	-	-	-	-	6,049
Total Restricted Funds:	107,749	1,819	-	8,757	-	118,325
	<i>Balance 1 Jan 2021</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2021</i>
	£	£	£	£	£	£
Unrestricted Funds:						
General	17,588	62,579	(76,331)	-	5,000	8,836
Designated:						
General	42,395	-	-	-	-	42,395
Fabric Fund	517,168	1,469	(5,775)	-	(5,000)	507,862
School Property	15,100	-	-	-	-	15,100
Clergy Property	163,726	-	(3,638)	-	-	160,088
Total Unrestricted Funds:	755,977	64,048	(85,744)	-	-	734,281
Total Funds:	1,199,017	65,962	(85,744)	9,790	-	1,189,025

NOTES ON THE ACCOUNTS CONT'D...

9) STATEMENT OF FUNDS Cont'd

Endowment Funds

Fabric Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income from donations is paid directly to the PCC and is available to be spent on building maintenance and improvements.

Clergy and Assistant Clergy Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent on clergy expenses.

Lily Gibson Bequest

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent in support of the general purposes of the Church.

Restricted Funds

St Georges Mission Trust

The fund relates to the proceeds on the sale of land originally gifted by the trust in 1891 for the building of St Georges Mission. In accordance with the trust deed the income and capital are available for maintenance of clergy housing.

Robert Ireland Blackburn Charity

The fund arose following the gift into the trust in 1908 of land in Beresford Street, Warrington. The land has been sold and the proceeds are invested and income arising is available for maintenance of the fabric of the Parish Church.

St Ann's Chapel

A separate fund held for donations which have been received for the specific purpose of maintenance of St Ann's Chapel.

Sick and Poor Fund

A separate fund held for donations which have been received for the specific purpose of support of sick and poor in the Parish.

Moral Welfare Work

A separate fund held for donations which have been received for the specific purpose of support of moral welfare work in the Parish.

Organ Restoration Fund

A separate fund held for donations which have been received for the specific purpose of support of restoration and maintenance of the church organ.

General Funds

General funds represent the amounts available to the PCC to meet its on-going obligations, based on the assumption that reserves designated for specific purposes and those invested in land and buildings are not available for general use. The PCC aims to hold 3 months' operating costs in free reserves and at 31st December 2020 the balance represents approximately two month's costs.

Designated Funds

Designated Funds – General Account

The PCC maintains funds which have been designated in support of the promotion of Parish ministry work within the Parish and town.

Designated Funds – School Property

The PCC maintains funds which have been designated for parish contributions towards school property maintenance at Fairfield School.

Designated Funds – Clergy Property

The PCC owns one property, 38 Bretton Avenue, which had been intended to be used to house stipendiary Curates.

Accounts

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Incumbent:

Rev. Canon J Steventon (from November 2020)

Bank:

**Lloyds
Horsemarket Street, Warrington, WA1 1TP**

Independent Examiner:

**Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW**

Architect:

**Graham Holland Associates
Winnington Hall
Winnington Lane
Northwich**

**WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020**

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the Charity for the year ended 31st December, 2020
The trustees have adopted the provisions of the Statement of Recommended Practice (Accounting and Reporting by Charities) (SORP FRS102).

Reference and Administrative Details

Registered Charity Number

1130867

Principal Address

The Rectory
Warrington
Cheshire
WA1 2TL

St Elphin's Parochial Church Council is responsible for co-operating with the Incumbent in the promotion in the Town of the Pastoral, Evangelistic Social and Ecumenical Mission of the Church.

Membership

Members of the Parochial Church Council are either ex-officio or elected annually by the Annual Church Meeting

The following served as members during 2020

<u>Incumbent</u>	Rev. Canon J Steventon (from November 2020)		
<u>Wardens</u>	Mr A. Wright	Ex-Officio	Vice Chair
	Miss K.J. Hayes	Ex-Officio	

Assistant Curate The Revd. S McTaggart Ex-Officio (until Jan 2020)

<u>Deanery Synod</u>	Miss K.J. Hayes	Ex-Officio	
	Mr A. Wright	Ex-Officio	
	Miss S.M. Wright	Ex-Officio	Secretary

Elected Members

Mrs S.W. Bailey
Mr C. Bean
Mrs.C. Blakeman
Mrs J. Cliffe
Mrs M. Dolan
Mrs S. Kirk (until August 2020)
Ms Mara Livingston McPhail
Mrs J Marsh
Mr L. Marsh (until September 2020)
Miss D. Rothwell (Electoral Roll Officer)
Mrs S. Sefton
Mrs A. Taylor
Mrs G. Whitticombe
Miss S.M. Wright

Day to day management control of the Church is exercised by the Standing Committee appointed at the Annual Meeting and can be contacted via the Secretary, telephone 01925821048

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 CONT'D...

Structure, Management and Governance

St Elphin's PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC is a Charity registered with the Charity Commissioners. Charity number 1130867

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Standing Committee consists of the Rector, both Churchwardens, the PCC Treasurer, PCC Secretary and one other member of the PCC.

RISK ASSESSMENTS:

Health and Safety

A comprehensive Health and Safety Policy has been written by Mr Lee Marsh, the Health and Safety Officer (until September 2020). It was approved by the PCC and is now in place.

Procedures for recording accidents are available and Wardens and Sidespersons trained in fire safety. Two members of the congregation are qualified in First Aid.

Child Protection/Safeguarding

A policy for Child Protection/Safeguarding has also been approved by the PCC. The PCC members are fully cognisant of its contents. It is a complex and serious area. Mrs J. Cliffe is the verifying officer. Miss K.J. Hayes is the Safeguarding Co-ordinator.

The Pastoral visiting team and Junior Church leaders have DBS certificates. These are checked and updated when necessary.

Vulnerable Adult Protection

The Diocesan Policy has been adopted by the PCC and is consulted as and when necessary.

Operational Risk

Arrangements have been agreed with the St Elphin's Community Centre Association for services to be held in the Centre in the event of the church becoming unusable for a limited period.

OBJECTIVES AND ACTIVITIES

Objectives and Activities

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the guidance to charities concerned with the advancement of religion.

The Mission of our Parish Church of St Elphin endorsed by the PCC, is to continue to further God's message in the Parish and the Town of Warrington by having a commitment to all people in the parish and to hold Civic and Ecumenical events in the church and to co-operate with other churches in our Cluster Group and in the Warrington Deanery and other organisations in the town

Our Plans and objectives for 2020 were

- To promote the Bishop of Liverpool's Rule of Life in our parish..... Tell, Serve Give.
- To support Deanery events for the Northern Bishop's Mission to the Diocese
- To encourage our parishioners to take part in the Deanery discipleship courses
- To continue to support Wendy in running the Toddlers group on Tuesdays
- To support Wedding couples and Baptism families
- To continue our links with our Church Schools
- To encourage increased giving by parishioners and promote our new Parish Giving Scheme
- To encourage and support all groups who wish to use the church for Special services and Awards evenings.
- To continue to support our Clergy and Readers
- To repair the South Porch doors as an emergency exit and fit dusk to dawn photo cell light for safety and security
- To complete repairs to 8 windows in the spire replacing with toughened glass
- To make known all Parish Events by means of the Parish Web Site and other social media

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 CONT'D...

OBJECTIVES AND ACTIVITIES (Continued...)

The objectives were affected by the global Covid pandemic which meant the church was closed from 29th March 2020 until 22nd August 2020 and again from 8th to 29th November. Although the church opened on 22nd August it was subject to the Government restrictions on numbers allowed, distancing and length of service.

Electoral Roll

The New Electoral Roll presented at the Annual General Meeting in 2020 contained 135 names. 30% live in the Parish and 70% outside the Parish

Worship: Attendance

The attendance at the Parish Church on a normal Sunday was 95 and 10 children. Unfortunately, due to the restrictions for the majority of the year, when the church was open, numbers were limited and only one service was conducted on Sunday only. However, the Parish Church has embraced new technology to provide services via Facebook during the closure and during restricted opening. On a normal Sunday 12 people attended more than one service. The average attendance at Wednesday morning Eucharist was 15. There was only one Wednesday evening Lenten service in 2020 due to the church being in vacancy at the time and the restrictions in place from 22nd March. In 2020 the number of communicants at the Parish Church was 1,261. Including 30 on Christmas day. It was not possible to hold House Communion or at St John's Court.

Occasional Services

Baptisms	There were 20 during the year, 10 children under 1 year; 6 between 1 and 4; 3 were 3 to 10; 2 were 11 to 17; 1 was 18 plus
Weddings	There were no weddings held in church due to restrictions
Funerals	A total of 18 funerals were conducted by the Clergy and Readers, 10 at the Parish Church 8 were conducted at Walton Crematorium and at the Cemetery
Confirmation	Confirmation was cancelled for 2020

Pastoral Care

Nursing Homes and Sheltered Accommodation receive regular visits from the Clergy and Care Team members and members of the Mothers Union. The housebound also receive visits and Holy Communion is taken when requested. (Until March 2020 when all visits to Nursing homes, sheltered accommodation and housebound visits were banned by government restrictions. Contact was maintained by telephone, via relatives and by letter)

Youth and Children's Work

We maintained our Junior Church although the membership was reduced until March 2020. Government restrictions prevented Junior church operating after March 2020, although all members received a small gift and card at Christmas. A couple of the children took part in our on-line worship at Christmas by reading the Nativity story and putting in place the crib. Our relationship with St Elphin's (Fairfield) School continues to be strong, although visits to Church have but restricted during 2020 due to the government restrictions. Several members of the Church are Foundation Governors of the School.

Members of the Mothers Union attended Baptism Services and present each family with a Book of Bible Stories until these were cancelled due to government restrictions from March 2020. St. Elphin's Brownie Pack is run by members of the Church and has the maximum number of children although they have not met since March 2020. St Elphin's Guides were started in 2014 with Leaders from the Church and St Elphin's Rainbows started in 2015. Both these have not met since March 2020 although Guides have been meeting via Zoom.

Both used to meet in the Community Centre, but this has been closed since March 2020.

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 CONT'D...

Church Building

During 2020 the twice-yearly cleaning of high-level gutters and downspouts was carried out by Paul Moroney who also cleared the Tower of saplings and other debris. He also cleared the Tower Rooms of debris.

Repairs to South porch Doors were completed for use as Emergency Exit. Dusk to Dawn Photo Cell Lights were fitted to South and West Doors.

High level Chancel Gutters cleaned by use of Cherry picker and all debris removed.

Repair to Chute on Nave Gutter, South side to enable rainwater to access down spouts.

Glass replaced in 8 windows in Spire.

Finance, Giving and Fundraising

This year has been a difficult one in terms of income with all Weddings cancelled along with all special services and very few funerals held in church. The Parish Share was paid in full, as was the Insurance which is a heavy burden.

A large proportion of income this year comes from donations as fees for Weddings and Funerals was greatly reduced. Members of the congregation are regularly asked to review their giving and wherever possible Gift Aid their collections. Many this year have arranged to continue their giving by standing order or cheque despite the church being closed for much of the year.

All fundraising efforts this year have been cancelled, although a small amount has been raised through sales on line and through church members.

The Parish Share for 2020 was paid in full.

Investments

Our Endowments and Restricted funds are invested with the Central Board of Finance Funds administered by the CCLA Management Ltd. Although interest rates remained low during the year, the interest provides useful funds for the Fabric Fund and General Fund.

Financial review

2020 was an especially a difficult year although the planned giving and covenanted collections remained steady, but giving needs to reviewed each year.

Reserves Policy

Our Stewardship and Reserves Policy reflects our primary responsibilities as a PCC to ensure that we maintain our financial viability to carry out our mission to discern and convey God's purpose in Mission and Ministry within our Ecclesiastical Parish and its wider Town Centre Ministry, the Church being the predominant building for Christian worship in the area. Funds derived from offerings made during the various weekly services are placed in the General Account and are used for the day to day running expenses, upkeep and payment of the Parish Share to Diocesan Authorities. It is deemed prudent to retain a modest reserve on the General Account to pay for one quarter of the anticipated annual outgoings.

Fabric Fund

The Fabric Fund is a designated Fund where endowments and donations are specifically designated for the upkeep of the Fabric of the Church building. The Rector, Churchwardens and PCC take seriously their responsibilities as stewards and custodians of the Heritage of a Grade II* Listed building with its origins in the 7th Century and the current structure dating back to the 14th Century

Designated Funds

The Rector and Churchwardens may exercise their discretion to set aside part of an unrestricted fund for designated purposes. Designated funds may be used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the Rector and Churchwardens can remove the designation at any time.

Restricted Funds

A number of Accounts are restricted for the purpose stated; in particular the School Building Fund which contributes to the Governors 10% liability for improvements and repairs

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 CONT'D...

PLANS FOR THE FUTURE

Objectives for 2021

- To continue to promote the Bishop of Liverpool's Rule of Life in our Parish... Tell, Serve, Give.
- To encourage our Parishioners to take part in Deanery Discipleship Courses
- To continue to support Wendy in the Toddler's Group.
- To support wedding couple and Baptism Families
- To continue links with our Church Schools
- To commence repair work in accordance with the Quinquennial Report for 2019
- To publicise all Parish events on Parish Website, "A church near you" and other social media

Clergy and Readers

Rector	Rev. Canon J Steventon (from November 2020)
Assistant Curate	Vacant
Reader Emeritus	Mr R. Whitticombe

The church has been in vacancy for most of 2020. Since being licenced in November 2020 the Rector has re-commenced on line services for those who don't yet feel able to attend church and to reach out to the wider community of Warrington Lee Marsh one of our Readers commenced on line services when the church had to close in March 2020 and continued with these until it re-opened in August 2020. Ray Whitticombe took many funerals in church and at the Crematorium whilst the church was in vacancy

The Churchwardens give over and above their designated roles.

We are blessed to have such reliable Lay people.

Charities

In 2020 despite the difficulties, we continued to support National and Local Charities including: -

Christian Aid
The Children's Society
Mothers' Union Charities
Warrington Food Bank
Leprosy Mission

Parish Groups

The Mothers' Union	meets monthly for a prayer service and speaker (Jan and Feb only in 2020)
The Ladies Group	meets twice a month for social activities and fund raising. (until March 20)
The Men's Group	meets for social events and fund raising (closed since March 2020)
Junior Church	meet in the Choir vestry during the Parish Eucharist during term time (Closed since 2020)
Toddlers Group	meet weekly during Term time on Tuesdays (Closed since March 2020)
Uniformed Organisations	St Elphin's Brownies St Elphin's Rainbows St John's Brownies St Elphin's Guides Also Beavers, Cubs and Scouts

Approved by order of the members of the PCC on 20th May 2021 and signed on its behalf by:

.....
Rev. Canon J Steventon

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the PCC for the year ended 31st December 2020 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records are kept in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

25th May 2021

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

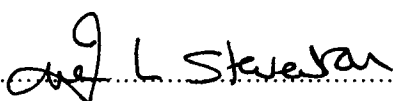
	<i>Notes</i>	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
		£	£	£	£	£	£
INCOME AND ENDOWMENTS							
Voluntary income	2(a)	57,220	1,926	-	-	59,146	64,682
Income from investments	2(b)	1,138	1,798	1,912	777	5,625	6,888
Activities for generating funds	2(c)	2,759	-	-	-	2,759	9,892
Church activities	2(d)	2,730	-	-	-	2,730	20,529
TOTAL INCOME		63,847	3,724	1,912	777	70,260	101,991
EXPENDITURE							
Church activities	3(a)	71,343	7,442	-	-	78,785	114,733
Raising funds	3(b)	-	-	-	-	-	242
TOTAL EXPENDITURE		71,343	7,442	-	-	78,785	114,975
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		(7,496)	(3,718)	1,912	777	(8,525)	(12,984)
GAINS/(LOSSES) ON INVESTMENTS							
Investments		-	-	3,836	(1,131)	2,705	8,748
NET INCOME/(EXPENDITURE)		(7,496)	(3,718)	5,748	(354)	(5,820)	(4,236)
TRANSFERS BETWEEN FUNDS		12,000	(12,000)	-	-	-	-
NET MOVEMENT IN FUNDS		4,504	(15,718)	5,748	(354)	(5,820)	(4,236)
FUND BALANCES B/F		13,084	754,107	102,001	335,645	1,204,837	1,209,073
FUND BALANCES C/F		17,588	738,389	107,749	335,291	1,199,017	1,204,837

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

BALANCE SHEET

	<i>Notes</i>	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
		£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	5(a)	-	163,726	-	-	163,726	167,364
Investments	5(b)	-	-	61,721	1,771	63,492	60,797
		-----	-----	-----	-----	-----	-----
		-	163,726	61,721	1,771	227,218	228,161
		-----	-----	-----	-----	-----	-----
CURRENT ASSETS							
Debtors	6	-	16,401	-	-	16,401	30,000
Cash at bank and in hand	7	24,149	558,262	46,028	333,520	961,959	952,985
		-----	-----	-----	-----	-----	-----
		24,149	574,663	46,028	333,520	978,360	982,985
		-----	-----	-----	-----	-----	-----
CREDITORS							
Amounts due in less than one year	8	6,561	-	-	-	6,561	6,309
		-----	-----	-----	-----	-----	-----
Net Current Assets		17,588	574,663	46,028	333,520	971,799	976,676
		-----	-----	-----	-----	-----	-----
Net Assets		17,588	738,389	107,749	335,291	1,199,017	1,204,837
		=====	=====	=====	=====	=====	=====
Parish Funds:							
Unrestricted		17,588	-	-	-	17,588	13,084
Designated		-	738,389	-	-	738,389	754,107
Restricted		-	-	107,749	-	107,749	102,001
Endowment		-	-	-	335,291	335,291	335,645
		-----	-----	-----	-----	-----	-----
Total Funds	9	17,588	738,389	107,749	335,291	1,199,017	1,204,837
		=====	=====	=====	=====	=====	=====

Approved by the Parochial Church Council on~~20th May~~..... 2021 and were signed on its behalf by:

.....  Trustee

Revd. Canon J Steventon

The notes on pages 9 to 15 form part of these accounts.

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2019

1) ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

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 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 may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the endowment funds is set out in note 8 to the accounts.

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 purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC maintains separate investments and bank accounts for each fund. The purpose and use of the restricted funds is set out in note 8 to the accounts.

Designated Funds are funds which are not restricted by the donor but which the PCC has agreed to designate to be used in the future for a specific purpose. They remain under the control of the PCC as part of unrestricted funds and could be re-designated at any time in the future at the discretion of the PCC.

Unrestricted Funds are general funds which are available for PCC ordinary purposes and are not subject to any restriction regarding their use. They include designated funds and free reserves. Free reserves are those funds available to be used at the discretion of the PCC which have not been designated for any particular purpose.

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, legacies and rent are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. Outstanding utility costs are estimated based on recent bills. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investments

Investments are stated at market value at 31st December.

NOTES ON THE ACCOUNTS CONT'D....

ASSETS

Consecrated and Benefice Property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other Property

38 Bretton Avenue is considered a functional asset and is included in the balance sheet at cost less depreciation to write off the asset over its estimated useful life of 50 years. Expenditure on the property is capitalised where it represents physical improvement that enhances the value of the property. The trustees are aware that the property has a market value in excess of net book value but no valuations have been undertaken.

Moveable Church Furnishings

These are capitalised at cost and depreciated over their economic life other than where insufficient cost information is available. In this case these items were not capitalised.

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £250.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of residual values over the expected useful lives as follows:-

Buildings	2%
-----------	----

Impairment reviews are carried out when there is any indication that the carrying amount of a functional fixed asset is below its net book value.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

NOTES ON THE ACCOUNTS CONT'D...

2) INCOMING RESOURCES

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
	£	£	£	£	£	£
2(a) Voluntary Income						
Planned Giving	17,829	-	-	-	17,829	27,669
Collections:						
General	1,653	-	-	-	1,653	9,048
Covenants	6,974	-	-	-	6,974	6,364
Other	-	-	-	-	-	857
Tax recoverable	8,934	-	-	-	8,934	9,321
House Communion	20	-	-	-	20	81
Charities:						
Leprosy	71	-	-	-	71	-
Christian Aid	68	-	-	-	68	552
Toilet Twinning	-	-	-	-	-	405
Samaritans	-	-	-	-	-	90
Children Society	-	156	-	-	156	805
St Rocco's	-	-	-	-	-	165
Donations	21,671	1,770	-	-	23,441	9,325
	<hr/> 57,220	<hr/> 1,926	<hr/> -	<hr/> -	<hr/> 59,146	<hr/> 64,682
2(b) Income from Investments						
Bank interest	-	463	134	-	597	801
Investment income	-	848	1,778	-	2,626	2,988
Loan interest	-	487	-	-	487	550
Central Board of Finance	440	-	-	777	1,217	1,843
Income from Endowments	698	-	-	-	698	706
	<hr/> 1,138	<hr/> 1,798	<hr/> 1,912	<hr/> 777	<hr/> 5,625	<hr/> 6,888
2(c) Activities for Generating Funds						
Autumn Fayre and fundraising	770	-	-	-	770	5,860
Tea money	92	-	-	-	92	525
Candles	-	-	-	-	-	656
50/50 Club	1,560	-	-	-	1,560	1,530
Magazines	337	-	-	-	337	486
Karen's cakes	-	-	-	-	-	564
Poetry Books	-	-	-	-	-	8
Sundry	-	-	-	-	-	263
	<hr/> 2,759	<hr/> -	<hr/> -	<hr/> -	<hr/> 2,759	<hr/> 9,892
2(d) Income from Church Activities						
Fees paid to PCC	2,730	-	-	-	2,730	20,067
Parish excursion	-	-	-	-	-	462
	<hr/> 2,730	<hr/> -	<hr/> -	<hr/> -	<hr/> 2,730	<hr/> 20,529
Total Incoming Resources	<hr/> <hr/> 63,847	<hr/> <hr/> 3,724	<hr/> <hr/> 1,912	<hr/> <hr/> 777	<hr/> <hr/> 70,260	<hr/> <hr/> 101,991

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

NOTES ON THE ACCOUNTS CONT'D...

3) RESOURCES EXPENDED

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
	£	£	£	£	£	£
3(a) Church activities						
Missionary and Charitable Giving						
Overseas:						
Christian Aid	68	-	-	-	68	552
Home: Confirmation Collection	-	-	-	-	-	135
Leprosy	71	-	-	-	71	-
Samaritans	-	-	-	-	-	90
Children's Society	-	156	-	-	156	805
Morris Charities Christmas	50	-	-	-	50	135
Toilet Twinning	-	-	-	-	-	405
St Rocco's	-	-	-	-	-	165
RAF Association	-	-	-	-	-	83
Ministry: Liverpool Diocesan						
Parish Share	48,060	-	-	-	48,060	47,114
Other Ministry Costs:						
PCC statutory costs	(2,919)	-	-	-	(2,919)	7,680
Expenses	2,220	-	-	-	2,220	2,822
Heating	4,110	-	-	-	4,110	6,036
Lighting	673	-	-	-	673	925
Water Rates	473	-	-	-	473	1,011
General Rates	2,556	-	-	-	2,556	3,033
Insurance	8,943	-	-	-	8,943	8,886
Secretarial Expenses General	127	-	-	-	127	781
Organist and Choir Fees	1,740	-	-	-	1,740	8,555
Altar Requisites	521	-	-	-	521	713
Repairs & Service of Equipment	-	-	-	-	-	132
Printing & Stationery	1,325	-	-	-	1,325	1,181
Sundries	1,070	-	-	-	1,070	2,149
Parish Excursion	4	-	-	-	4	450
Church Maintenance	-	3,648	-	-	3,648	15,805
Rectory Maintenance	943	-	-	-	943	228
Bretton Avenue Maintenance	708	-	-	-	708	624
Property Depreciation	-	3,638	-	-	3,638	3,638
Independent Examiner Fee and Accountancy – fees payable to the PCCs examiner for the examination of the financial statements	600	-	-	-	600	600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	71,343	7,442	-	-	78,785	114,733
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3(b) Raising Funds						
Fundraising	-	-	-	-	-	242
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-	242
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	71,343	7,442	-	-	78,785	114,975
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4) STAFF COSTS

It is the custom of the PCC to pay for the services of organists, vergers, sextons, choir members, a bookkeeper and a church cleaner. Costs relating to the provision of services of direct benefit to the Church, including payments to the organist for Church services, are detailed in note 3.

No payments were large enough to attract social security costs.

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

NOTES ON THE ACCOUNTS CONT'D...

5) FIXED ASSETS		<i>Bretton Avenue</i>		<i>Total</i>
		£		£
5(a) Tangible fixed assets				
Cost				
At start of year		181,916		181,916
		-----		-----
At end of year		181,916		181,916
		-----		-----
Depreciation				
At start of the year		14,552		14,552
Charge for the year		3,638		3,638
		-----		-----
At end of year		18,190		18,190
		-----		-----
Net Book Value				
At 31 st December 2020		163,726		163,726
		=====		=====
At 31 st December 2019		167,364		167,364
		=====		=====
5(b) Investments				
	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
	£	£	£	£
Valuation				
Market value at the start of the year	57,897	2,902	60,799	52,049
Net gain/(loss) on annual revaluation	3,824	(1,131)	2,693	8,748
	-----	-----	-----	-----
Market value at the end of the year	61,721	1,771	63,492	60,797
	-----	-----	-----	-----
Analysis of investments held at the year end date				
No of Units CCLA COIF Charities				
	Investment Fund – Income Units			
2,284.77	St Georges Mission Trust	41,152	-	41,152
1,142.01	Robert Ireland Blackburn Charity	20,569	-	20,569
		-----		-----
No of Units CBF Fixed Interest Investment Fund				
1,300.97	Lily Gibson Bequest	-	1,301	1,301
470.00	Fabric Fund	-	470	470
		-----	-----	-----
		61,721	1,771	63,492
		-----	-----	-----
		61,721	1,771	63,492
		-----	-----	-----
6) Debtors				
		<i>Designated Fund</i>	<i>Total 2020</i>	<i>Total 2019</i>
		£	£	£
Short term loan to St Paul’s Church Penketh		16,401	16,401	30,000
		=====	=====	=====

WARRINGTON PARISH CHURCH
PAROCHIAL CHURCH COUNCIL
Financial Statements for year ended
31st December 2020

NOTES ON THE ACCOUNTS CONT'D...

7) CASH AT BANK AND IN HAND

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Endowment Funds</i>	<i>Total 2020</i>	<i>Total 2019</i>
	£	£	£	£	£	£
CBF Church of England						
Deposit Fund balances	-	56,952	11,978	333,520	402,450	401,655
National Savings Investment Account	-	-	16,831	-	16,831	15,531
Lloyds TSB Other Deposit And Current Accounts	24,149	501,310	17,219	-	542,678	535,799
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	24,149	558,262	46,028	333,520	961,959	952,985
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**8) CREDITORS falling due within
One year**

Wedding deposits	6,561	-	-	-	6,561	3,220
Sequestration account	-	-	-	-	-	2,919
Donations payable	-	-	-	-	-	170
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,561	-	-	-	6,561	6,309
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

9) STATEMENT OF FUNDS

	<i>Balance 1 Jan 2020</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2020</i>
	£	£	£	£	£	£
Endowment Funds:						
Fabric Fund	330,785	777	-	(300)	-	331,262
Clergy and assistant Clergy Fund	2,729	-	-	-	-	2,729
Lily Gibson Bequest	2,131	-	-	(831)	-	1,300
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Endowment Funds:	335,645	777	-	(1,131)	-	335,291
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds:						
St George's Mission Trust	54,210	1,299	-	2,473	-	57,982
Robert Ireland Blackburn Charity	29,551	606	-	1,351	-	31,508
St Ann's Chapel	2,904	7	-	-	-	2,911
Sick and Poor Fund	100	-	-	-	-	100
Moral Welfare Work	9,187	-	-	12	-	9,199
Organ Restoration Fund	6,049	-	-	-	-	6,049
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	102,001	1,912	-	3,836	-	107,749
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Balance 1 Jan 2020</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Investment Gains</i>	<i>Transfers In/(out)</i>	<i>Balance 31 Dec 2020</i>
	£	£	£	£	£	£
Unrestricted Funds:						
General	13,084	63,847	(71,343)	-	12,000	17,588
Designated:						
General	42,395	-	-	-	-	42,395
Fabric Fund	529,249	3,723	(3,804)	-	(12,000)	517,168
School Property	15,099	1	-	-	-	15,100
Clergy Property	167,364	-	(3,638)	-	-	163,726
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	767,191	67,571	(78,785)	-	-	755,977
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	1,204,837	70,260	(78,785)	2,705	-	1,199,017
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

NOTES ON THE ACCOUNTS CONT'D...

9) STATEMENT OF FUNDS Cont'd

Endowment Funds

Fabric Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income from donations is paid directly to the PCC and is available to be spent on building maintenance and improvements.

Clergy and Assistant Clergy Fund

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent on clergy expenses.

Lily Gibson Bequest

This is a permanent endowment held on behalf of the PCC by the Diocesan Board of Finance. Capital cannot be accessed. Income is available to be spent in support of the general purposes of the Church.

Restricted Funds

St Georges Mission Trust

The fund relates to the proceeds on the sale of land originally gifted by the trust in 1891 for the building of St Georges Mission. In accordance with the trust deed the income and capital are available for maintenance of clergy housing.

Robert Ireland Blackburn Charity

The fund arose following the gift into the trust in 1908 of land in Beresford Street, Warrington. The land has been sold and the proceeds are invested and income arising is available for maintenance of the fabric of the Parish Church.

St Ann's Chapel

A separate fund held for donations which have been received for the specific purpose of maintenance of St Ann's Chapel.

Sick and Poor Fund

A separate fund held for donations which have been received for the specific purpose of support of sick and poor in the Parish.

Moral Welfare Work

A separate fund held for donations which have been received for the specific purpose of support of moral welfare work in the Parish.

Organ Restoration Fund

A separate fund held for donations which have been received for the specific purpose of support of restoration and maintenance of the church organ.

General Funds

General funds represent the amounts available to the PCC to meet its on-going obligations, based on the assumption that reserves designated for specific purposes and those invested in land and buildings are not available for general use. The PCC aims to hold 3 months' operating costs in free reserves and at 31st December 2019 the balance represents approximately two month's costs.

Designated Funds

Designated Funds – General Account

The PCC maintains funds which have been designated in support of the promotion of Parish ministry work within the Parish and town.

Designated Funds – School Property

The PCC maintains funds which have been designated for parish contributions towards school property maintenance at Fairfield School.

Designated Funds – Clergy Property

The PCC owns one property, 38 Bretton Avenue, which had been intended to be used to house stipendiary Curates.