

**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)

<u>Assistant Curate</u>	Rev. Deborah Anne Lovatt	(from June 2021)
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<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: -

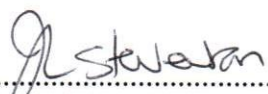
Charities

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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		62,579	1,469	1,819	95	65,962	70,260
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE							
Church activities	3(a)	76,331	9,413	-	-	85,744	78,785
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		76,331	9,413	-	-	85,744	78,785
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(13,752)	(7,944)	10,576	1,128	(9,992)	(5,820)
TRANSFERS BETWEEN FUNDS		5,000	(5,000)	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES C/F		8,836	725,445	118,325	336,419	1,189,025	1,199,017
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

BALANCE SHEET

	<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>
FIXED ASSETS							
Tangible assets	5(a)	-	160,088	-	-	160,088	163,726
Investments	5(b)	-	-	70,477	2,804	73,281	63,492
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		-	160,088	70,477	2,804	233,369	227,218
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		13,238	565,357	47,848	333,615	960,058	978,360
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
CREDITORS							
Amounts due in less than one year	8	4,402	-	-	-	4,402	6,561
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Current Assets		8,836	565,356	47,848	333,615	955,656	971,799
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets		8,836	725,445	118,325	336,419	1,189,025	1,199,017
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	9	8,836	725,445	118,325	336,419	1,189,025	1,199,017
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

Rev. Canon J Steventon Trustee

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%
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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 2021

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 Communions	-	-	-	-	-	20
Charities:						
Leprosy	-	-	-	-	-	71
Christian Aid	255	-	-	-	255	68
Children Society	-	122	-	-	122	156
Donations	16,837	-	-	-	16,837	23,441
	<hr/> 49,955	<hr/> 1,007	<hr/> -	<hr/> -	<hr/> 50,962	<hr/> 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
	<hr/> 836	<hr/> 462	<hr/> 1,819	<hr/> 95	<hr/> 3,212	<hr/> 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	-
	<hr/> 3,948	<hr/> -	<hr/> -	<hr/> -	<hr/> 3,948	<hr/> 2,759
2(d) Income from Church Activities						
Fees paid to PCC	7,840	-	-	-	7,840	2,730
	<hr/> 7,840	<hr/> -	<hr/> -	<hr/> -	<hr/> 7,840	<hr/> 2,730
Total Incoming Resources	<hr/> 62,579	<hr/> 1,469	<hr/> 1,819	<hr/> 95	<hr/> 65,962	<hr/> 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...

5) FIXED ASSETS

5(a) Tangible fixed assets

Cost

At start of year

Bretton Avenue
£ **Total**
£

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 31st December 2021

160,088 160,088

At 31st December 2020

163,726 163,726

5(b) Investments

Restricted Endowment
Funds Funds
£ **£** **Total**
£ **£** **2021**
£ **£** **2020**
£

Valuation

Market value at the start
of the year

61,721 1,771 63,492 60,799

Net gain/(loss) on
annual revaluation

8,755 1,033 9,788 2,693

Market value at the end
of the year

70,477 2,804 73,281 63,492

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 - 46,990 41,152

1,142.01 Robert Ireland Blackburn Charity

23,487 - 23,487 20,569

No of Units CBF Fixed Interest Investment Fund

1,300.97 Lily Gibson Bequest

- 2,060 2,060 1,301

470.00 Fabric Fund

- 744 744 470

70,477 2,804 73,281 63,492

6) Debtors

Designated
Fund
£ **Total**
£ **2021**
£ **£** **Total**
£ **£** **2020**
£

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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
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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
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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
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Total Unrestricted Funds:	755,977	64,048	(85,744)	-	-	734,281
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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.