

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

England & Wales · Charity number 1131910

Details

Other names ST MICHAEL'S PCC, PLAS NEWTON

Status Registered

Legal form Previously excepted

Registered 2009-09-29

Register [View on the Charity Commission register](#)

Contact

Address Devon Road
Newton
Chester
CH2 2PX

Phone 01244315129

Email office@stmichaelschester.com

Website www.stmichaelschester.com

Activities

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

Activities: Religious Activities

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
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£284,837	£283,846	-	-
2023-12-31	£263,666	£275,435	-	-
2022-12-31	£289,209	£263,736	-	-
2021-12-31	£243,326	£250,965	-	-
2020-12-31	£237,784	£244,445	-	-

Trustees

Name	Role	Appointed
ANNE GILLIAN STOCKDALE		2014-06-01
ANNE MARGARET DE REYBEKILL		2018-05-21
Andrew Thorne		2026-04-26
Benjamin James Toan		2024-05-22
Derek Armstrong Taylor		2023-04-24
Dr Stephen McKew		2023-04-24
GLYN LLOYD		2026-04-26
Jennie Prince		2024-10-08
Jessica Coates		2024-05-22
Mary Christine Webster		2026-04-26
Stuart Ian Davies		2026-04-26
Trevor John Park		2025-04-27
WILLIAM JOHN STOCKDALE		

Accounts

The Charity Registration Number is :- 1131910

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON
ST. MICHAEL

Report and Accounts

31 December 2024

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report and accounts for the year ended 31 December 2024

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PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL.

The charity is also known by its operating name, ST MICHAEL'S PCC, PLAS NEWTON.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131910.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established under Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address, telephone number, email and web addresses of the charity are:-

Devon Road

Newton,

Chester, CH2 2PX

Telephone 01244315129

Email Address office@stmichaelschester.com Web address www.stmichaelschester.com

The Trustees in office on the date the report was approved were:-

Rebekah Joy Benson

Jessica Coates (appointed 22nd April 2024)

Anne Margaret de Reybekill

Andrew Richard Evans

Alison Frances Gibbons

Hiyasmin Ledi Mattison (appointed 22nd April 2024)

Stephen McKew

Ruth Margaret McKew

Jennie Prince (appointed 8th October 2024)

Stephen Powell

William John Stockdale

Anne Gillian Stockdale

Derek Armstrong Taylor

Andrew David Thorne

Benjamin Toan (appointed to a casual vacancy 22nd May 2024)

Peter John Webster

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2024

The following persons served as Trustees during the year ended 31 December 2024 :-

In addition to the above trustees the following trustees served during the period covered by this report but resigned or retired before the approval of this report:

Peter John Raglan Caldwell (retired 22nd April 2024)

Alan Charles Gray (retired 22nd April 2024)

Matthew Hilsden (appointed to a casual vacancy 22nd May 2024, resigned 25th February 2025)

Philip Leslie Roberts (retired 22nd April 2024, resigned as Treasurer, 30th January 2025)

Martin Smith (retired 22nd April 2024)

The trustees of the charity are the members of the Parochial Church Council. Their appointments and terms of office are in accordance with the church Representation Rules of the Church of England.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

As a Parochial Church Council the charity's governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England. Our charitable purpose is "promoting in the ecclesiastical parish the whole mission of the Church."

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts:

St Michael's pattern of Sunday Worship continued throughout 2023, with support from retired ministers and other licenced celebrants provided by the Diocese of Chester, with Holy Communion at 8.00 am on alternate weeks, followed by a more informal 10.00am service with Holy Communion on alternate weeks, groups covering the ages 3-16 most weeks, and an all-age service approximately monthly.

In addition we held well-attended services for the major Christian festivals of Christmas and Easter, and a successful residential church weekend away at Cloverley Hall.

We continued an active youth and children's ministry across all age groups with a weekly Friday night group for 11-18 year olds, a weekly Sunday night group for 14-18 year olds, monthly "2-to-6" group is now called Friday@5 for ages 7-11, a weekly stay and play group (Little Tykes) and summer holiday activities for children. Many of our young people continued to attend inter-church activities such as YouthX and Merseyside Christian Youth Camps, and we were active in supporting Chester Schools' Christian Work.

St Michael's continued community outreach in 2024 through the work of our Kingsway Café, monthly "Meet and Eat" events, donations to other local charities, and pastoral and practical support to individuals and families in need.

Globally we continued to support Christian mission in the UK and overseas financially and in prayer.

2024 also saw the arrival of Rev'd Jennie Prince as the new vicar of St Michael's; alongside our Church Wardens and PCC she will be reviewing various aspects of our ministry in 2025.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2024

Regard to Public Benefit

In carrying out our activities during the period covered by this report the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Grant Making

The charity has made a variety of grants in line with our charitable objects to other UK registered charities. All grants have been approved by the trustees.

Volunteers

The work of the charity is largely dependent on volunteers, who contribute many thousands of hours to help us achieve our charitable objectives each year. With the support of the Diocese of Chester and the wider Church of England, we have continued to offer a wide range of training and development opportunities to volunteers in 2024 including First Aid training, and safeguarding training.

Safeguarding

The PCC has complied with the requirements imposed by the Church of England under section 5A of the Safeguarding and Clergy Discipline Measure 2016.

Achievements and Performance

St Michael's has achieved the key goals set for the year by the trustees including the smooth running of the regular activities of the church during our period of vacancy maintaining or increasing numbers at most of our regular activities, the successful appointment of a new vicar, the maintenance and improvement of the building, and continued partnerships with a range of statutory, commercial and voluntary organisations in our community in furtherance of our charitable objectives.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

As a Parochial Church Council our procedures for appointing charity trustees are those set out in the charity's governing document - the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England.

Bankers	CAF Bank Ltd, 25 Kings Hill, West Malling, Kent, ME19 4JQ
Solicitors	Cullimore Dutton Solicitors, White Friars, Chester, CH1 1XS
Accountants	KBH Accountants Ltd, 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	991	(11,769)
Unrestricted Revenue Funds available for the general purposes of the charity	295,453	294,242
Restricted Revenue Funds	-	220
Total Funds	295,453	294,462

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2024

Financial review of the position at the reporting date, 31 December 2024 .

Financial review of the position at the reporting date, 31 December 2024

The overall financial position of the church was largely unchanged in 2024, with total charity funds at £295,453 at the end of the period (2023: £294,462). Net current assets (our liquid reserves) were £98,474 (2023: £98,965).

Donations and legacies increased year on year from £169,915 (2023) to £177,579 (2024), largely due to a single legacy donation of £20,000. Income from charitable activities (large comprising the turnover of the Kingsway Cafe) also increased in 2024 to £83,403 (2023: £73,887).

There remain ongoing challenges related to reductions in regular donations which fell from £165,988 (2023) to £158,928 (2024). These challenges need to be addressed through increases in one-off gifts (as has happened regularly over the past five or more years), reductions in expenditure or, ideally, by an increase in regular giving. The PCC has plans to discuss these issues in detail during 2025.

Expenditure also increased in 2024 to £283,846 (2023: £275,435) mostly due to increases in staff costs which rose from £65,036 (2023) to £74,571 (2024). The number of staff rose from five to eight, though the number of Full Time Equivalent staff employed by the church remains at three. The single largest item of expenditure remains our parish share which was £75,344 (2023: £71,757).

Work was completed on the room at the end of the church hall ('the garden room'). As the premises are owned by the Diocese this expenditure is categorised as revenue rather than capital.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2024

Policies on reserves.

In line with guidance from the Church of England it is the policy of St Michael's to hold reserves and to disclose its reserves policy which is reviewed and approved by the PCC on a regular basis.

For operational purposes we take these reserves to be net current assets, as these are realisable within one month.

Restricted funds and their reserves cannot be used to support the activities of other funds. In contrast, General Fund reserves may be used to support any of the PCC's activities.

Our reserves policy is to hold sufficient reserves in the General Fund to cover the following costs, where they are not covered by the amounts in the relevant restricted fund:

- A minimum of 2 months employment costs of church staff.
- The quarterly rent payment plus 2 months employment costs of Kingsway Cafe.
- Any outstanding commitments made to Mission Partners at the end of the year.
- Any outstanding contracted financial commitments at the end of the year.

Any General Fund reserves over the maximum may be invested by the PCC for longer term strategic planning, growth and development such as, but not limited to:

- a) Funding of building and fabric initiatives.
- b) Funding of future staff to work in the paid ministries of St Michaels.
- c) Funding the purchase of staff accommodation.

At the end of 2024 the minimum General Fund cash reserves required was £14,255.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Libby Higgins

Member of Chartered Certified Accountant

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 24 March 2025.



Rev'd Jennie Prince – Vicar of St Michael's and Chair of the PCC

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 31 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

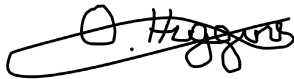
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

A handwritten signature in black ink, appearing to read 'Libby Higgins', enclosed within a hand-drawn oval loop.

Libby Higgins - Independent Examiner

Chartered Certified Accountant

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on 24 March 2025

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2024**

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	170,409	7,170	177,579	166,915
Charitable activities	A2	83,403	-	83,403	73,887
Investments	A4	23,855	-	23,855	22,864
Total income	A	277,667	7,170	284,837	263,666
Expenditure on:					
Raising funds	B1	81	-	81	79
Charitable activities	B2	274,720	9,045	283,765	275,356
Total expenditure	B	274,801	9,045	283,846	275,435
Net income for the year		2,866	(1,875)	991	(11,769)
Transfers between funds	C	(1,655)	1,655	-	-
Net income after transfers	A-B-C	1,211	(220)	991	(11,769)
Net movement in funds		1,211	(220)	991	(11,769)
Reconciliation of funds:-					
	E				
Total funds brought forward		294,242	220	294,462	306,231
Total funds carried forward		295,453	-	295,453	294,462

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 31 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2024**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Analysis of prior
year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	159,865	7,050	166,915
Charitable activities	A2	73,887	-	73,887
Investments	A4	22,864	-	22,864
Total income	A	256,616	7,050	263,666
Expenditure on:				
Raising funds	B1	79	-	79
Charitable activities	B2	265,614	9,742	275,356
Total expenditure	B	265,693	9,742	275,435
Net income for the year		(9,077)	(2,692)	(11,769)
Transfers between funds	C	(2,692)	2,692	-
Net income after transfers		(11,769)	-	(11,769)
Net movement in funds		(11,769)	-	(11,769)
Reconciliation of funds:-	E			
Total funds brought forward		306,011	220	306,231
Total funds carried forward		294,242	220	294,462

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 31 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2024**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Resources
applied in the year ended 31 December 2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	991	(11,769)
Resources applied on functional fixed assets	(4,889)	5,263
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(3,898)</u>	<u>(6,506)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 31 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2024**

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	294,242	220	294,462	306,231
Recognised gains and losses before transfers	2,866	(1,875)	991	(11,769)
	297,108	(1,655)	295,453	294,462
(From)/To unrestricted revenue funds	(1,655)	1,655	-	-
Closing revenue funds	295,453	-	295,453	294,462

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	295,453	-	295,453	294,462

The notes attached on pages 14 to 31 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -

	Note	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	11	A2	196,979	195,497
Total fixed assets			196,979	195,497
Current assets		B		
Debtors	12	B2	7,742	4,738
Investments held as current assets	13	B3	81,776	41,512
Cash at bank and in hand		B4	16,497	63,085
Total current assets			106,015	109,335
Creditors: amounts falling due within one year	14	C1	(7,541)	(10,370)
Net current assets			98,474	98,965
The total net assets of the charity			295,453	294,462

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	-	220
			-	220
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	295,453	294,242
			295,453	294,242
Total charity funds			295,453	294,462

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Rev'd Jennie Prince – Vicar of St Michael's and Chair of the PCC

Approved by the board of trustees on 24 March 2025

The notes attached on pages 14 to 31 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent only on voluntary donations and rental trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,407	2,185
Pension costs	733	1,021

6 The contribution of volunteers

The parish relies on the support of its volunteers, without which it could not operate. The individual reports detailed above highlight the work done in Sunday Services, Teaching youth and young people, Staffing the church café, Running midweeks groups and Maintaining the fabric and buildings. In addition volunteers are responsible for the administrative tasks such as Liaison with our mission partners, Safeguarding and Completing statutory requirements. The amount of time given by volunteers is impossible to value precisely in monetary terms and as such has not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs

	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	73,838	63,895
Employer's National Insurance for all staff	-	120
Employer's operating costs of defined contribution pension schemes	733	1,021
Total salaries, wages and related costs	74,571	65,036

The average number of part time staff employed in the year was	8	5
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	2
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as above	3	3
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8 Remuneration and payments to Trustees and persons connected with them

	2024 £	2023 £
Thomas Evans (Son of Mr A.Evans)	831	-
Mrs F Wynn-Evans - Chidrens Worker (Wife of Mr. A.Evans)	9,093	2,920
Total remuneration	9,924	2,920

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

9 Trustees' expenses

	2024 £	2023 £
The amount reimbursed to trustees	-	1,965
	<u>-</u>	<u>1,965</u>

The nature of the trustees' expenses was :- Phone, travelling and professional development

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Garden fund	920	920		-
Children and Families Work - Cinnamon Network	2,000			2,000
Creative Lives	588			588
Creative Arts	573			573
Grant for the recruitment of a young worker	500	-		500
Total	<u>4,582</u>	<u>920</u>	<u>-</u>	<u>3,661</u>

	2024 £	2023 £
These deferrals are included in creditors	<u>3,661</u>	<u>4,582</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	192,500	74,449	-	266,949
Additions	-	4,889	-	4,889
At 31 December 2024	192,500	79,338	-	271,838
Depreciation				
At 1 January 2024	-	71,452	-	71,452
Charge for the year	-	3,407	-	3,407
On disposals	-	-	-	-
At 31 December 2024	-	74,859	-	74,859
Net book value				
At 31 December 2024	192,500	4,479	-	196,979
At 31 December 2023	192,500	2,997	-	195,497

<i>Prior Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2023	192,500	79,712	-	272,212
Additions	-	-	-	-
Disposals	-	(5,263)	-	(5,263)
01 January 2024	192,500	74,449	-	266,949
Depreciation				
01 January 2023	-	74,530	-	74,530
Charge for the year	-	2,185	-	2,185
On disposals	-	(5,263)	-	(5,263)
01 January 2024	-	71,452	-	71,452
Net book value				
01 January 2024	192,500	2,997	-	195,497
01 January 2023	192,500	5,182	-	197,682

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	7,742	4,738

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Notes to the Accounts for the year ended 31 December 2024

13 Investments held as current assets at market value at 31 December 2024

	2024 £	2023 £
Cash on deposit - more than 3 months notice	81,776	41,512
	<u>81,776</u>	<u>41,512</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,092	2,304
Accruals	1,200	1,320
Deferred Income - Unrestricted & designated funds	3,661	4,582
PAYE, NIC VAT and other taxes	613	595
Other creditors	975	1,569
	<u>7,541</u>	<u>10,370</u>

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 January 2024	294,462	306,231
(Deficit)/Surplus after tax for the year	991	(11,769)
At 31 December 2024	<u>295,453</u>	<u>294,462</u>

16 Related party transactions

The son of Rev Chris Jones is an owner of SJ Groundscare to whom the Charity paid £3,700 in 2023 for work in the garden and for whom Rev Chris Jones works part time.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	196,979	-	-	196,979
Current Assets	106,015	-	-	106,015
Current Liabilities	(7,541)	-	-	(7,541)
	<u>295,453</u>	<u>-</u>	<u>-</u>	<u>295,453</u>
At 1 January 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	195,497	-	-	195,497
Current Assets	109,115	-	220	109,335
Current Liabilities	(10,370)	-	-	(10,370)
	<u>294,242</u>	<u>-</u>	<u>220</u>	<u>294,462</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	294,242	2,866	(1,655)	295,453
Total unrestricted and designated funds	294,242	2,866	(1,655)	295,453
Restricted funds:-				
Youth Camp Fund	220	(225)	5	-
Mission Fund	-	(1,650)	1,650	-
Total restricted funds	220	(1,875)	1,655	-
Total charity funds	294,462	991	-	295,453

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	277,667	(274,801)	-	2,866
Restricted funds:-				
Youth Camp Fund		(225)	-	(225)
Mission Fund	7,170	(8,820)	-	(1,650)
	284,837	(283,846)	-	991

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2024

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	The Curate's House fund is to provide a house for a curate. Any surplus funds will be transferred to the general funds of the PCC. Garden Fund to provide an outdoor shelter for children's work in the Church Garden. Children and Youth Work Grants Fund - Grants received in 2021 and 2023 from Creative Lives, Cinnamon Network and CWaC for art projects with Children and Youth in the church and parish.

Restricted funds:-

Youth Camp Fund	The Youth Camp Fund was initiated in 2021 to provide funding to assist our young people to attend residential Christian Camps during the summer.
Mission Fund	The Mission fund was set up to support mission activities and partners serving outside St. Michael's Church, either in this country or outside the U.K. In the event of having more funds than required to support any individual mission partner, any excess funds will be used to support the mission activities of St. Michael's. This will not be for the general use of the PCC

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,325	120	4,445	6,135
Refunds from HMRC on gift aided donations	28,157	1,290	29,447	30,834
Gift Aided donations	105,079	5,160	110,239	109,839
Non Gift Aid donations	10,051	-	10,051	10,992
Open Plate donations	1,297	-	1,297	1,438
Stewardship/CAF	1,500	600	2,100	6,750
Anonymous donation	-	-	-	-
Total donations and gifts from individuals	150,409	7,170	157,579	165,988

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior year	158,938	7,050	165,988

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Legacies receivable				
Prefer not to be named	20,000	-	20,000	-
Total legacies receivable	20,000	-	20,000	-
Legacies receivable - Prior Year analysis				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior year	-	-	-	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
SAS - Building on Recovery	-	-	-	927
Total private sector revenue grants	-	-	-	927
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	927	-	927	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	170,409	7,170	177,579	166,915
Prior year				
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies A1	159,865	7,050	166,915	

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Ancillary trading in support of charitable objects	72,952	-	72,952	64,801
Other charitable activities	10,451	-	10,451	9,086
Total Primary purpose and ancillary trading	83,403	-	83,403	73,887

24 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	83,403	-	83,403	73,887
Total from charitable activities A2	83,403	-	83,403	73,887

25 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Property Rental Income	20,625	-	20,625	20,125
Bank Interest Receivable	3,230	-	3,230	2,739
Total investment income A4	23,855	-	23,855	22,864

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		18,354	-	18,354	15,564
Employers' NI - Charitable activities		-	-	-	67
Defined contribution pension costs - charitable activities		-	-	-	324
Diocesan parish share		75,344	-	75,344	71,757
Vicar and vicarage costs		4,497	-	4,497	2,310
Curate and curate's House costs		652	-	652	2,739
Children & Youth resources		3,385	225	3,610	2,602
House party costs		10,207	-	10,207	10,663
Services, midweek groups and local		2,602	-	2,602	2,766
Contribution to Deanery Synod		-	-	-	100
Total direct spending	B2a	115,041	225	115,266	108,892
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
Prior Year		2023	2023	2023	
		£	£	£	
Gross wages and salaries - charitable activities		15,564	-	15,564	
Employers' NI - Charitable activities		67	-	67	
Defined contribution pension costs - charitable activities		324	-	324	
Diocesan parish share		71,757	-	71,757	
Vicar and vicarage costs		2,310	-	2,310	
Curate and curate's House costs		2,739	-	2,739	
Children & Youth resources		2,602	-	2,602	
House party costs		10,663	-	10,663	
Services, midweek groups and local		2,766	-	2,766	
Contribution to Deanery Synod		100	-	100	
Total direct spending	B2a	108,892	-	108,892	

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

27 Expenditure on charitable activities - Charitable trading

	Current year		Current year		Current year		Prior Year	
	Unrestricted		Restricted		Total Funds		Total Funds	
	Funds		Funds		2024		2023	
Current Year	2024		2024		2024		2023	
	£		£		£		£	
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	23,103		-		23,103		23,087	
Gross wages and salaries - charitable trading activities	32,997		-		32,997		27,781	
Employers' NI - charitable trading activities	-		-		-		53	
Defined contribution pension costs - charitable trading activities	733		-		733		697	
Other trading costs incl.rent	24,757		-		24,757		24,995	
Rental management charges	1,515		-		1,515		1,660	
Total charitable trading costs	83,105		-		83,105		78,273	
	Prior Year		Prior Year		Prior Year		Prior Year	
	Unrestricted		Restricted		Total Funds		Total Funds	
	Funds		Funds		2023		2023	
Prior Year	2023		2023		2023		2023	
	£		£		£		£	
Costs of ancillary trading to benefit beneficiaries - Including movement in	23,087		-		23,087			
Gross wages and salaries - charitable trading activities	27,781		-		27,781			
Employers' NI - charitable trading activities	53		-		53			
Defined contribution pension costs - charitable trading activities	697		-		697			
Other trading costs incl.rent	24,995		-		24,995			
Rental management charges	1,660		-		1,660			
Total charitable trading costs	78,273		-		78,273			

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

28 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year		2024	2024	2024	2023
		£	£	£	£
Local mission		12,620	2,820	15,440	18,685
Mission in the UK		-	3,000	3,000	3,000
Mission overseas		10,650	3,000	13,650	11,700
Travel expenses - mission		468	-	468	167
Total grantmaking costs	B2c	23,738	8,820	32,558	33,552
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
Prior Year		2023	2023	2023	
		£	£	£	
Local mission		13,143	5,542	18,685	
Mission in the UK		-	3,000	3,000	
Mission overseas		10,500	1,200	11,700	
Travel expenses - mission		167	-	167	
Total grantmaking costs	B2c	23,810	9,742	33,552	

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	16,982	-	16,982	15,552
Other salaries	5,505	-	5,505	4,998
<i>Volunteer costs</i>				
Training and welfare - volunteers	500	-	500	-
<i>Premises Expenses</i>				
Rates and water charges	1,056	-	1,056	710
Light heat and power	5,793	-	5,793	7,030
Cleaning and waste management	335	-	335	321
Church sundries including flowers	-	-	-	71
Other Premises Costs	12,135	-	12,135	16,120
Property insurance	1,280	-	1,280	1,240
<i>Administrative overheads</i>				
Telephone, fax and internet	415	-	415	388
Postage	94	-	94	124
Stationery and printing	438	-	438	222
Membership, subscriptions	1,011	-	1,011	1,231
Software licences and hardware	1,100	-	1,100	1,339
Equipment,repairs,expenses and maintenance	120	-	120	89
Licences & Permits	983	-	983	974
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	270	-	270	360
Management charges	137	-	137	238
<i>Financial costs</i>				
Bank charges	75	-	75	67
Depreciation & Amortisation in total for	3,407	-	3,407	2,185
Support costs before reallocation	51,636	-	51,636	53,259
Total support costs - Current Year	51,636	-	51,636	53,259

The basis of allocation of costs between activities is described under accounting policies
All the expenditure in the prior year was unrestricted.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

30 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	1,380
Total Governance costs	1,200	-	1,200	1,380

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	115,041	225	115,266	108,892
Total charitable trading costs	B2b	83,105	-	83,105	78,273
Total grantmaking costs	B2c	23,738	8,820	32,558	33,552
Total support costs	B2d	51,636	-	51,636	53,259
Total Governance costs	B2e	1,200	-	1,200	1,380
Total charitable expenditure	B2	274,720	9,045	283,765	275,356

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	108,892	-	108,892
Total charitable trading costs	B2b	78,273	-	78,273
Total grantmaking costs	B2c	23,810	9,742	33,552
Total support costs	B2d	53,259	-	53,259
Total Governance costs	B2e	1,380	-	1,380
Total charitable expenditure	B2	265,614	9,742	275,356

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

32 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Cost of fundraising activities		81	-	81	79
Total fundraising costs	B1	81	-	81	79

All the expenditure in the prior year was unrestricted.

Accounts

The Charity Registration Number is :- 1131910

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON
ST. MICHAEL

Report and Accounts

31 December 2023

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report and accounts for the year ended 31 December 2023

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PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL.

The charity is also known by its operating name, ST MICHAEL'S PCC, PLAS NEWTON.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131910.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established under Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address, telephone number, email and web addresses of the charity are:-

Devon Road

Newton,

Chester, CH2 2PX

Telephone 01244315129

Email Address office@stmichaelschester.com Web address www.stmichaelschester.com

The Trustees in office on the date the report was approved were:-

John Stockdale

Peter John Webster

Philip Leslie Roberts ACMA

Anne Gillian Stockdale

Martin Smith

Andrew David Thorne

Alison Frances Gibbons

Ruth Margaret McKew

Anne Margaret de Reybekill

Stephen Powell

Andrew Evans

Peter John Raglan Caldwell

Alan Charles Gray

Derek Armstrong Taylor - appointed 24 April 2023

Rebekah Joy Benson - appointed 24 April 2023

Dr Stephen McKew - appointed 24 April 2023

Rev Christopher James Jones

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

The following persons served as Trustees during the year ended 31 December 2023 :-

In addition to the above the trustee who served during the period but resigned/retired during the period were:

Dr David Richard Blackmore MA DPHIL - died 14 November 2023

John Alexander MacCoy Allan - resigned 24 April 2023

Sarah Louise Batchelor BVSc MRCVS - resigned 24 April 2023

Rev Peter Rugen - resigned 29 October 2023

Andrew William Harrison - resigned 4 January 2023

At the Annual General Meeting the following retire as trustees, but are eligible for reappointment:

Peter John Raglan Caldwell

Martin Smith

Alan Charles Gray

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

As a Parochial Church Council the charity's governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England. Our charitable purpose is "promoting in the ecclesiastical parish the whole mission of the Church."

Annual reports from the church groups

PCC Report

The PCC held eleven meetings in the year. The meeting in December was held on Zoom, the rest were held in person.

Below is a summary of the main decisions made in 2023.

A number of sub committees produce reports to the PCC regularly throughout the year. These are Finance, Fabric, World Mission, Children and Families, Youth, Kings Way Café, Safeguarding, and Health and Safety. Detailed reports from these committees are included later in the Review of the Year, together with reports from other groups.

Finance

The decisions below were made following proposals by Phil Roberts, the Treasurer:

- The half yearly financial statements were unanimously approved. (July)
- A change to the working name of the Church at the CAF Bank was approved. (March)
- A price increase for the café was discussed and approved. (September, December)
- The annual budget was approved. (December)
- Levels of giving within the church and the effect on the financial position, and ability to carry out more outreach were discussed. (December)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Staffing

- The continuing vacancy for a Church Youth Worker and a Children and Families Worker were discussed, together with arrangements for cover provided by existing staff and volunteers. It was decided that recruitment for part time roles could be done from within the church. Three temporary part-time workers were appointed, and a decision made to employ a part-time café worker. (February, May, June, July, October)
- Staff salary increases were discussed and approved. (March)
- Sadly, Pete Rugen announced at the APCM that he would retire in October. Arrangements were put in place for the vacancy to be advertised and for the Parish Profile and Parish Factsheet to be compiled, and for the handover of duties to other people. Pete was appointed as a self-employed consultant to support and mentor the staff, following the end of his term as Vicar. (May, July)
- A list of candidates for Parish Representatives, who play a key role in appointing a new Vicar, was assembled and two PRs were successfully approached and appointed. (Nov, December)
- Archdeacon Mike Gilbertson and The Ven Kevin Roberts visited, to inform PCC on how matters needed to proceed to fill the vacancy for an incumbent. (November)

Building Group

- A flood in the Vicarage in late 2022, due to a burst tank, and the extensive remedial work which ensued, was discussed. (January, June)
- The Church garden maintenance was discussed, and the purchase of a new mower was authorised. Expenditure for the concrete base for the garden shelter was approved. (June)
- Improvements and maintenance to Mannings Lane and Devon Road houses were agreed. (June)
- Options for repairs needed to a church front window panel continued to be discussed. (June)

Fabric

- Replacing or recovering the mobile screens within the church was considered, and costings obtained. The wheels were replaced. (June, July)
- Discussions continued on purchasing moveable staging, in a flexible format, for the front of the church, including considering feedback from the congregation, and consulting the Diocesan Advisory Committee. (February, March, May, June, October)

World Mission Committee

- Decisions were taken on support for overseas partners, and the Mission Committee budget was approved. (March, December)

Outreach and evangelism

- A Communications Group was formed, to look at (amongst other things) welcoming, signposting, and publicising activities to the local community. (May)
- It was discussed how the café, could more effectively be used for evangelism in the changing climate and culture of society, and appeals were made for more volunteers. (July, Sept)

Christmas charity

- Chester Aid to the Homeless and Save the Family were chosen as the Christmas charities. (December)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Other discussions/decisions made in 2023

- Derek Taylor, Steve McKew and Rebekah Benson were welcomed as new PCC members. Andy Harrison resigned. John Allan did not seek re-election at the end of his three-year term of service. Ali Gibbons was appointed as Vice Chair of the PCC, and Steve McKew agreed to be her deputy. Alison Friery announced she was stepping down as PCC Secretary from the April 2024 APCM. (January, April, October, November)
- We had a time of reflection and prayer, and paid tribute to David Blackmore who passed away after many years of service to the PCC. (November)
- The PCC Awayday was held with Gareth Hillier as guest speaker. (May)
- Rev Pete Rugen gave us his thoughts on the proposals to introduce prayers for individuals in same-sex relationships, the views of Simeon Trust and what should be taken into account when appointing a new Vicar or youth worker. It was concluded that no immediate action was required by PCC members at that time. (February and June)
- It was discussed how collections for The Children's Society and Christian Aid could most efficiently be made and managed in the future, encouraging direct donations if possible. (May, June)
- Stream Groups were discussed, and Housegroups were re-started. (July, Sept)
- Archdeacon Mike Gilbertson and Rev Kevin Roberts visited and a special meeting was held to hear how matters needed to proceed to fill the vacancy for an incumbent. (November)
- Christmas and New Year activities and service times were decided upon. (October)
- It was agreed that further consideration be given to giving PCC members a regular break from serving, without immediate re-election, also highlighting that a temporary break can be taken whilst a member. (September)

Safeguarding

2023 was a busy year, ensuring that all PCC members, preachers and others with responsibilities were up to date with all their training. There were a number of renewed or totally new Children and Youth DBS applications, references and trainings to be completed.

As we went into vacancy at the end of October there were additional pressures for both Ali, my deputy and myself. We consulted with the Diocesan Advisor when necessary.

An 'in person' Diocesan led Leadership training course has been arranged for a Saturday morning in January 2024, at St Michael's. This will have the additional benefit of face-to-face discussion with those with leadership responsibilities within the church. Those not able to attend have signed up to Zoom courses with the Diocese.

The support of both the Diocesan Safeguarding team and 31:8 who support the Diocese, is invaluable.

Anne Stockdale

Pastoral Support

Pastoral Support The Pastoral Support Team is composed of the Vicar and 17 church members. The group aims to provide prayer and as required, practical support to members of the church who are in need. Judith Green continues to offer home communion and Anna Newton coordinates the provision of meals. Most matters are dealt with and kept confidential within the group, but sometimes, with the agreement of the person concerned, will be shared with the wider church on the weekly news-sheet. Communication within the group is normally by telephone or a dedicated WhatsApp group. We generally meet twice a year to review our activities and to seek how we can improve the service we provide. We should like to thank those church members outside of the group who offer prayer and support for us. Personally we consider it a privilege to be involved with Pastoral Support and the other members continue to encourage and inspire us.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Youth and Children's Work

CYSG

The group comprises Ali Gibbons, Andy Thorne, Matt Hilsden & Ruth McKew (Pete Rugen was part of the group until Oct 2023) and meets regularly to discuss:

- Rotas for children & youth work
- Support for Pete and Jenny with admin / strategy for children and youth groups
- Resources and support for the group leaders and helpers
- H&S and any safeguarding issues
- Ensuring a vision for children and young people groups

Families, Children and Youth Groups

- Sunday morning groups
- Friday night youth (Y7-13)
- Sun evening older youth (Y10-13)
- Little Tykes – initially monthly now weekly toddler group
- Monthly Meet & Eat group for community and church family (50-60 people)
- Fridays @5 – primary school children (year 2-6) meet for food, games and crafts
- Growing Good course for adults and older youth

Developments in 2023

- In September we appointed Fiona Wynn-Evans as Children & Families Worker to coordinate and grow our contact with families. Fiona coordinates and runs Little Tykes as a weekly toddler group and organises and Meet & Eat monthly as well as the Growing Good course.
- In October we appointed Lynn Hollins as Children's Worker to support our volunteers working with our children both on a Sunday and during the week. Lynn has organised resources and rotas and supporting the leaders and helpers. She has set up Fridays @5 and organised seasonal events for children such as the Light Party and nativity service.
- We are delighted to see the impact of the two new roles, as they support and encourage our children and their families and build relationships in the community.
- We are very thankful for the many people who help to lead our children and youth groups, and for their faithfulness.
- Friday evening youth have some new leaders. But we still need more leaders for Sunday morning groups.
- Lynn and Fiona have refreshed and sorted materials for groups to use and are moving to rotas and attendance to be recorded on churchsuite.
- Older and younger youth take part in Chester wide meeting once a month – YouthX.
- Many of the youth take part in MCYC worship events – three times per year and many of our children and youth are attending summer camps this year.

Prayer

- Please continue to pray for our children and young people that they will grow in faith and keep teaching us.
- Please pray for the leaders and helpers as they faithfully serve.

Fabric Report

Church/Church centre:

The flat roof link covering between the church and the hall has been replaced, and some church roof tiles were replaced. Re-water proofing of the window sills at the back of church (above the link) was also successfully carried out to stop other rain ingress issues.

Discussions are ongoing about the left hand panel of the main church window above the altar table has started to fail, (lower frame rotting).

The development of the scramblers/garden room has started. The internal wall with two sets of double doors has been installed. This will hopefully be finished off in 2024.

The garden summer house project has also progressed with the installation of a concrete base pad.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Houses:

At Mannings Lane and Devon Road a variety of maintenance and repair works have been carried out due to age and wear and tear. Some damp issues at Mannings Lane will need attention in 2024.

At 5 Devon Road some redecoration work has been carried out and a new cooker has been installed.

Testing: All the annual testing has been carried out for the church centre, houses and café on gas equipment, portable electrical appliances and fire extinguishers.

Maintenance: Jobs continue to be done as and when needed and cover a range of issues some routine and some in response to breakage or wear.

Many thanks to all those who are involved with the ongoing repair, maintenance and development of our facilities, especially Peter Webster and Andy Thorne.

Following the flood at Christmas time and Pete Rugen's retirement the vicarage has undergone extensive rework. Replastering, decoration and new floor covering in several rooms as well as the fitting of a new kitchen has happened during 2023. Work will be ongoing into 2024 with help from the Diocese.

Health and Safety Report

Health and Safety Policy was approved by Pete Rugen.

Church fire risk assessment was reviewed.

Inspection of portable fire extinguishers.

Testing of fire alarm detectors and 'Break Glass' points in the Church Hall.

Replacement of fire detector under the stairs in the boiler room.

Evacuation procedure was updated.

Briefing note for users of the Church by outside groups was reviewed.

Congregation was reminded of the fire evacuation procedure.

Willow tree was inspected.

Finger guards were fitted to 3 doors in the Café.

Portable appliance testing in the Church, Café and 5 Devon Road.

Gas safety checks in the Church, Café, 5 Devon Road and 13 Mannings Lane.

New CO detectors were fitted in 5 Devon Road and 13 Mannings Lane.

Toilet seat was replaced in the disabled toilet.

First aid boxes were inspected.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Kingsway Café Report

We have had a good year at the café with new customers and regulars too.

We had a 20 year celebration inviting all those that have been involved at the café from the start, everyone that came enjoyed reminiscing .

For 2 weeks in August we made lunch bags for the local children and the Hub distributed them, great team work by all the café volunteers.

In August we were only open from Monday to Friday as Wendy Peto had knee surgery and it took her longer than she thought to get back on her feet.

We still have a group of St Michael's men that come into the café every Wednesday 11-12 for a coffee and a catch up, along with a few ladies from the area meeting on a Thursday 11 - 12 to do the same. Why don't you come along and join them!!!

A couple of times a week the local fitness group come in after training on Limewood for coffees.

We regularly have mums and children after St Michaels Little Tikes and also the Play & Stay at Kingsway Chapel.

A great success once again with the Christmas lights switch on in early December singing carols, with the help of Clive Jones, and craft for the children while waiting for Santa to arrive. Also having drinks & hot dogs available.

We had a good turn out from the Church for Carol singing and lots of community around too.

World Mission Committee Report

We have continued to support our Mission Partners in their ministries overseas and with cross-cultural outreach in the UK. The news they send to us is distributed via the weekly mailing. Occasional videos and visits make their letters come alive, and feed our understanding and our prayers as we support these Partners. We've started a monthly gathering to pray together for the people we support.

In January 2023 we were delighted to see Ella Cutting heading for Australia for a Discipleship Training School with YWAM (Youth With A Mission). She returned in June – and left again for two more years of training and outreach. We were glad to be able to support her with some of the needed finance.

Jonathan and Helen Lee joined us for the houseparty. Hugo and Tech Vergara came in April on their last visit before retirement. Stephen came to preach in May and Matt Vaughan in September. These visitors have had good times with the older youth on Sunday evenings and we look forward to continued mission links for that group. Our links continue with Kanat Kalmakiev and Fountain of Life's Director Azamat in Kyrgyzstan, hoping they may visit in 2024.

As the Vergaras retired, we decided to find out more from Daniel and Flavia Lescano who are charged with care for the rural churches in Northern Argentina. Having heard of Daniel's vision, the church has committed to support them for two years from 2024.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

As a Parochial Church Council our procedures for appointing charity trustees are those set out in the charity's governing document - the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England.

Bankers	CAF Bank Ltd, 25 Kings Hill, West Malling, Kent, ME19 4JQ
Solicitors	Cullimore Dutton Solicitors, White Friars, Chester, CH1 1XS
Accountants	KBH Accountants Ltd, 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(11,769)	25,473
Unrestricted Revenue Funds available for the general purposes of the charity	294,242	306,011
Restricted Revenue Funds	220	220
Total Funds	294,462	306,231

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

Without the large one-off donation in 2022 the church returned to the normal level of on-going deficit seen in the last seven years with net income being a deficit of £11,769.

Donations to the church were 1% lower than 2022, offset by donations for one of our young people to attend Bible School. We lost our full time Children and Families worker in May, replacing her with two part time staff which reduced expenditure in this area by £15,000 compared to 2022.

We started a major project to remodel the room at the end of the church hall as well as make a start of the project to erect an all-weather shelter in the church garden. As the premises are owned by the Diocese then the expenditure in 2023 of almost £10,000 has been charged against revenue rather than capital. It is expected that a similar figure will be spent in 2024.

The Café saw a significant increase in revenue in the first half of the year and despite staff shortages curtailing opening hours after the summer, still saw a 5% increase in income. However, energy and food inflation was significant with cost of sales increasing to almost 40% (2022: 34%). As a result, the Café required a subsidy of £18,398 from the church. A price increase will come into effect from 1.1.2024 to reduce their deficit in 2024.

Our liquid reserves fell just under £12,000 to £98,967.

Policies on reserves.

In line with guidance from the Church of England it is the policy of St Michael's to hold reserves and to disclose its reserves policy which is reviewed and approved by the PCC on a regular basis.

For operational purposes we take these reserves to be net current assets, as these are realisable within one month.

Restricted funds and their reserves cannot be used to support the activities of other funds. In contrast, General Fund reserves may be used to support any of the PCC's activities.

Our reserves policy is to hold sufficient reserves in the General Fund to cover the following costs, where they are not covered by the amounts in the relevant restricted fund:

- A minimum of 2 months employment costs of church staff.
- The quarterly rent payment plus 2 months employment costs of Kingsway Cafe.
- Any outstanding commitments made to Mission Partners at the end of the year.
- Any outstanding contracted financial commitments at the end of the year.

Any General Fund reserves over the maximum may be invested by the PCC for longer term strategic planning, growth and development such as, but not limited to:

- a) Funding of building and fabric initiatives.
- b) Funding of future staff to work in the paid ministries of St Michaels.
- c) Funding the purchase of staff accommodation.

At the end of 2023 the minimum General Fund cash reserves required was £ 13,113.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Libby Higgins

Member of Chartered Certified Accountant

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20th March 2024.



Steve Powell - Church Warden, on behalf of the PCC (in vacancy)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 34 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Libby Higgins - Independent Examiner

Chartered Certified Accountant

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2024

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2023**

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	159,865	7,050	166,915	201,821
Charitable activities	A2	73,887	-	73,887	69,099
Investments	A4	22,864	-	22,864	18,289
Total income	A	256,616	7,050	263,666	289,209
Expenditure on:					
Raising funds	B1	79	-	79	77
Charitable activities	B2	265,614	9,742	275,356	263,659
Total expenditure	B	265,693	9,742	275,435	263,736
Net income for the year		(9,077)	(2,692)	(11,769)	25,473
Transfers between funds	C	(2,692)	2,692	-	-
Net income after transfers	A-B-C	(11,769)	-	(11,769)	25,473
Net movement in funds		(11,769)	-	(11,769)	25,473
Reconciliation of funds:-					
	E				
Total funds brought forward		306,011	220	306,231	280,758
Total funds carried forward		294,242	220	294,462	306,231

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 34 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2023**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Analysis of prior
year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	194,359	7,462	201,821
Charitable activities	A2	69,099	-	69,099
Investments	A4	18,289	-	18,289
Total income	A	281,747	7,462	289,209
Expenditure on:				
Raising funds	B1	77	-	77
Charitable activities	B2	253,319	10,340	263,659
Total expenditure	B	253,396	10,340	263,736
Net income for the year		28,351	(2,878)	25,473
Transfers between funds	C	(3,093)	3,093	-
Net income after transfers		25,258	215	25,473
Net movement in funds		25,258	215	25,473
Reconciliation of funds:-	E			
Total funds brought forward		280,753	5	280,758
Total funds carried forward		306,011	220	306,231

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 18 to 34 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2023**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Resources
applied in the year ended 31 December 2023 towards fixed assets for Charity use:-**

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(11,769)	25,473
Resources applied on functional fixed assets	5,263	(3,240)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(6,506)</u>	<u>22,233</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 34 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2023**

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	306,011	220	306,231	280,758
Recognised gains and losses before transfers	(9,077)	(2,692)	(11,769)	25,473
	296,934	(2,472)	294,462	306,231
(From)/To unrestricted revenue funds	(2,692)	2,692	-	-
Closing revenue funds	294,242	220	294,462	306,231

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	294,242	220	294,462	306,231

The notes attached on pages 18 to 34 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	11	A2	195,497	197,682
Total fixed assets			195,497	197,682
Current assets		B		
Debtors	12	B2	4,738	6,760
Investments held as current assets	13	B3	41,512	19,843
Cash at bank and in hand		B4	63,085	93,203
Total current assets			109,335	119,806
Creditors: amounts falling due within one year	14	C1	(10,370)	(11,257)
Net current assets			98,965	108,549
The total net assets of the charity			294,462	306,231

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	220	220
			220	220
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	294,242	306,011
			294,242	306,011
Total charity funds			294,462	306,231

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Steve Powell, Church Warden

Approved by the board of trustees on 20th March 2024

The notes attached on pages 18 to 34 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent only on voluntary donations and rental trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,185	5,754
Pension costs	1,021	1,866

6 The contribution of volunteers

The parish relies on the support of its volunteers, without which it could not operate. The individual reports detailed above highlight the work done in Sunday Services, Teaching youth and young people, Staffing the church café, Running midweeks groups and Maintaining the fabric and buildings. In addition volunteers are responsible for the administrative tasks such as Liaison with our mission partners, Safeguarding and Completing statutory requirements. The amount of time given by volunteers is impossible to value precisely in monetary terms and as such has not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs

	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	63,895	87,924
Employer's National Insurance for all staff	120	1,555
Employer's operating costs of defined contribution pension schemes	1,021	1,866
Total salaries, wages and related costs	65,036	91,345

The average number of part time staff employed in the year was	5	4
The average number of full time staff employed in the year was	1	2
The estimated full time equivalent number of all staff employed in the year was	3	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	3
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as above	3	4
---	----------	----------

8 Remuneration and payments to Trustees and persons connected with them

	2023 £	2022 £
Mrs J Davies - Hall rentings co-ordinator to 31.8.2022 & Church Secretary from 1.9.2022 (wife of Mr S. Davies)	-	998
Mrs F Wynn-Evans - Chidrens Worker (from 1.9.2023) (Wife of Mr. A.Evans)	2,920	-
Total remuneration	2,920	998

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

9 Trustees' expenses

	2023 £	2022 £
The amount reimbursed to trustees	-	1,965
	<u>-</u>	<u>1,965</u>

The nature of the trustees' expenses was :- Phone, travelling and professional development

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Garden fund	2,520	1,600		920
Children and Families Work - Cinnamon Network	2,000			2,000
Creative Lives	588			588
Creative Arts	-		573	573
Grant for the recruitment of a young worker	-	-	500	500
Total	<u>5,108</u>	<u>1,600</u>	<u>1,073</u>	<u>4,582</u>
			2023 £	2022 £
These deferrals are included in creditors			<u>4,582</u>	<u>5,108</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	192,500	79,712	-	272,212
Disposals	-	(5,263)	-	(5,263)
At 31 December 2023	192,500	74,449	-	266,949
Depreciation				
At 1 January 2023	-	74,530	-	74,530
Charge for the year	-	2,185	-	2,185
On disposals	-	(5,263)	-	(5,263)
At 31 December 2023	-	71,452	-	71,452
Net book value				
At 31 December 2023	192,500	2,997	-	195,497
At 31 December 2022	192,500	5,182	-	197,682

<i>Prior Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2022	192,500	76,472	-	268,972
Additions	-	3,240	-	3,240
Disposals	-	-	-	-
31 December 2022	192,500	79,712	-	272,212
Depreciation				
01 January 2022	-	68,776	-	68,776
Charge for the year	-	5,754	-	5,754
On disposals	-	-	-	-
31 December 2022	-	74,530	-	74,530
Net book value				
31 December 2022	192,500	5,182	-	197,682
31 December 2021	192,500	7,696	-	200,196

12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	4,738	6,760

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

13 Investments held as current assets at market value at 31 December 2023

	2023 £	2022 £
Cash on deposit - more than 3 months notice	41,512	19,843
	<u>41,512</u>	<u>19,843</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,304	2,364
Accruals	1,320	1,020
Deferred Income - Unrestricted & designated funds	4,582	5,108
PAYE, NIC VAT and other taxes	595	1,176
Other creditors	1,569	1,589
	<u>10,370</u>	<u>11,257</u>

15 Income and Expenditure account summary

	2023 £	2022 £
At 1 January 2023	306,231	280,758
(Deficit)/Surplus after tax for the year	(11,769)	25,473
At 31 December 2023	<u>294,462</u>	<u>306,231</u>

16 Related party transactions

The son of Rev Chris Jones is an owner of SJ Groundscare to whom the Charity paid £3,700 in 2023 for work in the garden and for whom Rev Chris Jones works part time.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	195,497	-	-	195,497
Current Assets	109,115		220	109,335
Current Liabilities	(10,370)	-	-	(10,370)
	<u>294,242</u>	<u>-</u>	<u>220</u>	<u>294,462</u>
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	197,682	-	-	197,682
Current Assets	119,586	-	220	119,806
Current Liabilities	(11,257)	-	-	(11,257)
	<u>306,011</u>	<u>-</u>	<u>220</u>	<u>306,231</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	306,011	(9,077)	(2,692)	294,242
Total unrestricted and designated funds	306,011	(9,077)	(2,692)	294,242
Restricted funds:-				
Youth Camp Fund	220	-	-	220
Mission Fund	-	(2,692)	2,692	-
Total restricted funds	220	(2,692)	2,692	220
Total charity funds	306,231	(11,769)	-	294,462

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	256,616	(265,693)	-	(9,077)
Restricted funds:-				
Youth Camp Fund	-	-	-	-
Mission Fund	7,050	(9,742)	-	(2,692)
	263,666	(275,435)	-	(11,769)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2023

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	The Curate's House fund is to provide a house for a curate. Any surplus funds will be transferred to the general funds of the PCC. Garden Fund to provide an outdoor shelter for children's work in the Church Garden. Children and Youth Work Grants Fund - Grants received in 2021 and 2023 from Creative Lives, Cinnamon Network and CWaC for art projects with Children and Youth in the church and parish.

Restricted funds:-

Youth Camp Fund	The Youth Camp Fund was initiated in 2021 to provide funding to assist our young people to attend residential Christian Camps during the summer.
Mission Fund	The Mission fund was set up to support mission activities and partners serving outside St. Michael's Church, either in this country or outside the U.K. In the event of having more funds than required to support any individual mission partner, any excess funds will be used to support the mission activities of St. Michael's. This will not be for the general use of the PCC

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	6,135	-	6,135	2,311
Refunds from HMRC on gift aided donations	29,544	1,290	30,834	27,809
Gift Aided donations	104,679	5,160	109,839	108,343
Non Gift Aid donations	10,992	-	10,992	12,707
Open Plate donations	1,438	-	1,438	1,433
Stewardship/CAF	6,150	600	6,750	6,870
Anonymous donation	-	-	-	40,000
Total donations and gifts from individuals	158,938	7,050	165,988	199,473

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Prior year	192,011	7,462	199,473	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants and donations from non public bodies				
Creative Lives	-	-	-	1,362
Chester DBF	-	-	-	986
SAS - Building on Recovery	927	-	927	-
Total private sector revenue grants	927	-	927	2,348

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year		2,348	-	2,348	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	159,865	7,050	166,915	201,821
Prior year					
		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total Donations, Grants and Legacies	A1	194,359	7,462	201,821	

23 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Current year					
Primary purpose and ancillary trading					
Ancillary trading in support of charitable objects		64,801	-	64,801	61,737
Other charitable activities		9,086	-	9,086	7,362
Total Primary purpose and ancillary trading		73,887	-	73,887	69,099

24 Total Income from charitable activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current year					
Total income from charitable trading		73,887	-	73,887	69,099
Total from charitable activities	A2	73,887	-	73,887	69,099

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

25 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Property Rental Income	20,125	-	20,125	17,360
Bank Interest Receivable	2,739	-	2,739	929
Total investment income	22,864	-	22,864	18,289

26 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	15,564	-	15,564	43,154
Employers' NI - Charitable activities	67	-	67	1,555
Defined contribution pension costs - charitable activities	324	-	324	1,203
Employers' NI - prior years correction	-	-	-	(9,612)
Diocesan parish share	71,757	-	71,757	69,667
Vicar and vicarage costs	2,310	-	2,310	5,373
Curate and curate's House costs	2,739	-	2,739	245
Children & Youth resources	2,602	-	2,602	5,762
House party costs	10,663	-	10,663	9,997
Services, midweek groups and local	2,766	-	2,766	1,127
Contribution to Deanery Synod	100	-	100	-
Total direct spending	108,892	-	108,892	128,471
Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Gross wages and salaries - charitable activities	43,154	-	43,154	
Employers' NI - Charitable activities	1,555	-	1,555	
Defined contribution pension costs - charitable activities	1,203	-	1,203	
Employers' NI - prior years correction	(9,612)	-	(9,612)	
Diocesan parish share	69,667	-	69,667	
Vicar and vicarage costs	5,373	-	5,373	
Curate and curate's House costs	245	-	245	
Children & Youth resources	5,762	-	5,762	
House party costs	9,997	-	9,997	
Services, midweek groups and local	1,127	-	1,127	
Total direct spending	128,471	-	128,471	

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

27 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	23,087	-	23,087	18,658
Gross wages and salaries - charitable trading activities	27,781	-	27,781	27,263
Employers' NI - charitable trading activities	53	-	53	-
Defined contribution pension costs - charitable trading activities	697	-	697	663
Other trading costs incl.rent	24,995	-	24,995	21,900
Rental management charges	1,660	-	1,660	-
Total charitable trading costs B2b	78,273	-	78,273	68,484

28 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Local mission	13,143	5,542	18,685	7,575
Mission in the UK	-	3,000	3,000	3,400
Mission overseas	10,500	1,200	11,700	14,900
Travel expenses - mission	167	-	167	131
Total grantmaking costs B2c	23,810	9,742	33,552	26,006

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Local mission	3,035	4,540	7,575
Mission in the UK	-	3,400	3,400
Mission overseas	12,500	2,400	14,900
Travel expenses - mission	131	-	131
Total grantmaking costs B2c	15,666	10,340	26,006

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	15,552	-	15,552	14,050
Other salaries	4,998	-	4,998	3,457
<i>Volunteer costs</i>				
Training and welfare - volunteers	-	-	-	14
<i>Premises Expenses</i>				
Rates and water charges	710	-	710	355
Light heat and power	7,030	-	7,030	4,296
Cleaning and waste management	321	-	321	314
Church sundries including flowers	71	-	71	710
Other Premises Costs	16,120	-	16,120	4,784
Property insurance	1,240	-	1,240	1,149
<i>Administrative overheads</i>				
Telephone, fax and internet	388	-	388	212
Postage	124	-	124	66
Stationery and printing	222	-	222	303
Membership, subscriptions	1,231	-	1,231	1,076
Software licences and hardware	1,339	-	1,339	1,319
Sundry expenses	-	-	-	-
Equipment, repairs, expenses and maintenance	89	-	89	123
Licences & Permits	974	-	974	968
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	360	-	360	345
Management charges	238	-	238	207
<i>Financial costs</i>				
Bank charges	67	-	67	226
Depreciation & Amortisation in total for	2,185	-	2,185	5,754
Support costs before reallocation	53,259	-	53,259	39,728
Total support costs - Current Year	53,259	-	53,259	39,728
				-
The basis of allocation of costs between activities is described under accounting policies				-

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Employee costs not included in direct costs

Salaries - Administrative staff	14,050	-	14,050
Other salaries	3,457	-	3,457

Volunteer costs

Training and welfare - volunteers	14	-	14
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Premises Expenses

Rates and water charges	355	-	355
Light heat and power	4,296	-	4,296
Cleaning and waste management	314	-	314
Church sundries including flowers	710	-	710
Other Premises Costs	4,784	-	4,784
Property insurance	1,149	-	1,149

Administrative overheads

Telephone, fax and internet	212	-	212
Postage	66	-	66
Stationery and printing	303	-	303
Membership, subscriptions	1,076	-	1,076
Software licences and hardware expenses	1,319	-	1,319
Sundry expenses	-	-	-
Equipment, repairs, expenses and maintenance	123	-	123
Licences & Permits	968	-	968

Professional fees paid to advisors

Accountancy fees other than examination or audit fees	345	-	345
Management charges	207	-	207

Financial costs

Bank charges	226	-	226
Depreciation & Amortisation in total for	5,754	-	5,754

Support costs before reallocation

39,728	-	39,728
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Total support costs - Prior Year

39,728	-	39,728
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The basis of allocation of costs between activities is described under accounting policies

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,380	-	1,380	970
Total Governance costs	1,380	-	1,380	970

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	108,892	-	108,892	128,471
Total charitable trading costs	B2b	78,273	-	78,273	68,484
Total grantmaking costs	B2c	23,810	9,742	33,552	26,006
Total support costs	B2d	53,259	-	53,259	39,728
Total Governance costs	B2e	1,380	-	1,380	970
Total charitable expenditure	B2	265,614	9,742	275,356	263,659

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	128,471	-	128,471
Total charitable trading costs	B2b	68,484	-	68,484
Total grantmaking costs	B2c	15,666	10,340	26,006
Total support costs	B2d	39,728	-	39,728
Total Governance costs	B2e	970	-	970
Total charitable expenditure	B2	253,319	10,340	263,659

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

32 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Cost of fundraising activities		79	-	79	77
Total fundraising costs	B1	79	-	79	77

All the expenditure in the prior year was unrestricted.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 34 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Libby Higgins - Independent Examiner

Chartered Certified Accountant

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2024

Accounts

The Charity Registration Number is :- 1131910

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON
ST. MICHAEL

Report and Accounts

31 December 2022

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report and accounts for the year ended 31 December 2022

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PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL.

The charity is also known by its operating name, ST MICHAEL'S PCC, PLAS NEWTON.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131910.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established under Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The principal operating address, telephone number, email and web addresses of the charity are:-

Devon Road

Newton,

Chester, CH2 2PX

Telephone 01244315129

Email Address office@stmichaelschester.com Web address www.stmichaelschester.com

The Trustees in office on the date the report was approved were:-

John Stockdale

Peter John Webster

Dr David Richard Blackmore MA DPHIL

Philip Leslie Roberts ACMA

Annie Gillian Stockdale

John Alexander MacCoy Allan

Martin Smith

Andrew David Thorne

Alison Frances Gibbons

Ruth Margareth McKew

Sarah Louise Batchelor BVSc MRCVS

Anne Margaret De Reybekill

Rev Peter Rugen

Stephen Powell

Andrew Evans

Peter John Raglan Caldwell

Andrew William Harrison - appointed on 25 April 2022

Alan Charles Gray - appointed on 25 April 2022

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2022

The following persons served as Trustees during the year ended 31 December 2022 :-

In addition to the above the trustee who served during the period but resigned/retired during the period were:

Dr Steven McKew - resigned on 26 April 2022

Stuart Davies - resignes on 26 April 2022

Magdy Fahmy - resigned on 26 April 2022

At the Annual General Meeting the following retire as trustees, but are eligible for reappointment except

Sarah Louise Batchelor:

John Alexander McCoy Allen

Alison Frances Gibbons

Philip Leslie Roberts

Andrew Evans

Peter John Webster

Sarah Louise Batchelor BVSc MRCVS

All the trustees are also members of the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

As a Parochial Church Council the charity's governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England. Our charitable purpose is "promoting in the ecclesiastical parish the whole mission of the Church."

The main activities undertaken in relation to those purposes during the year.

Annual reports from the church groups

The PCC held ten meetings in the year. The meetings in January, February, March and July were held on Zoom, the rest were held in person.

Below is a summary of the main decisions made in 2022.

There are a number of sub committees that produce reports to the PCC regularly throughout the year. These are Finance, Fabric, World Mission, Children and Families, Youth, Kings Way Café, Safeguarding, and Health and Safety. Detailed reports from these committees are included later in the Review of the Year, together with reports from other groups.

Finance

The decisions below were made following proposals by Phil Roberts, the Treasurer:

- It was agreed to accept a charity deposit platform for donations. Debit cards for Sas and Rob were approved, subject to spending limits. (January)
- It was agreed to change auditors from J M Price & Co to KBH Accountants Ltd.
- It was agreed to replace the café cooker, which had blown up, and to buy a coffee machine when the lease ran out, also a new chest freezer. (June)
- The half yearly financial statements were unanimously approved. (July)
- We agreed to accept the insurance renewal proposed by Phil Roberts, the Treasurer, and that energy costs be monitored. An appeal for funds, to the congregation was agreed, to enable a church member to appeal against a decision not to allow a family member to come to the UK. (October)
- A price increase for the café was discussed but decided against as this might stop people from coming in. (November)
- The annual budget was approved. The main three areas of the Church's outreach were highlighted

Staffing

- Jackie Hockley gave notice to retire in July after many years as church secretary. (February)
- Staff salary increases were discussed and approved (March)
- Jenny Davies was appointed as the new church secretary (June)
- As Rob resigned from his role as Youth Worker, effective from July, possibilities for a replacement were discussed and action taken, although no suitable candidate was found (there is a national shortage). Meanwhile, Pete and volunteers have spent more time with the youth, and other people agreed to facilitate the twice monthly evening services. (June)
- Diane Bailey was appointed as Church cleaner. (September)
- Staff absence and the policy on SSP and other support were discussed. (October)

Building Group

- It was agreed to obtain costings for improvements to the toilets, a screen dividing the church from the hall, and the Scramblers room. (January). This issue continued to be discussed.
- A proposal for improvements to the Garden Room at an estimated cost of £19,000 was produced for PCC, and discussed at length. (March)
- Actions to be taken on health and safety issues with a manhole cover and a guard rail outside the church were agreed upon. The hearing loop was also scheduled to be checked. (March)
- The repairs needed to the leaking church roof, polishing the floor and options for repairs needed to a church front window panel discussed (October & November)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Fabric

- It was agreed to provide a notice board for the Scouts.
- Discussions were started on moveable staging for the front of the church, which needs to be fit for purpose. (July)
- Old desks from the vestry were removed for recycling. (October)

World Mission Committee

- A separate report is provided from this committee. Decisions were taken on support for overseas partners, and the possibility of taking young people overseas on a mission trip was discussed. (November)

Outreach and evangelism

- Following the success of the pancake party, the Meet and Eat events were continued (March)

Church House Party

- It was agreed to book this for the beginning of May. (January)

Christmas charity

- The Hospice of the Good Shepherd was chosen as the charity for Christmas. (November)

Other decisions made in 2022

- It was agreed that following Les Ellison's stepping down from maintaining the Church garden, a work party would be created. (January)
- The PCC agreed on holding their awayday in May, this was held at Norley Parish Centre. (January)
- Church refreshments were started up again in February (January)
- It was agreed that the church would host a production, Home for Good, by the Riding Lights Theatre Company. (February)
- Fiona Prichard retired as PCC Secretary and was thanked for all her hard work. Alison Friery took over in this role. Alan Gray and Andy Harrison were welcomed as new PCC members. (April). Andy Harrison resigned just after the 2022 year end.
- An offer by neighbours to purchase some of our land was considered, and turned down. A willow tree was causing an issue in the garden, and pollarding was decided upon. (May)
- The decreased number of the congregation taking up stream groups was discussed, together with re-starting prayer meetings, and the difficulties faced by those with hearing problems. It was decided to reinstate the monthly prayer meeting, with a different leader each month. (May)
- Permission was granted to the Scouts to plant a tree in the church grounds to mark the Queen's Platinum Jubilee (June)
- A neighbour wished to have access to the back of his property through church land, for his building works to be carried out and decisions were taken to help out whilst ensuring the security of the church garden (June).
- Summer Sundays were discussed, and the PCC will consider further what to do about giving the staff a break, whilst allowing for others to volunteer to fill in gaps. (September)
- A DBS PCC sub-group was formed to discuss the complex issue of requirements for volunteers and they produced a report. (October)
- Christmas and New Year activities and service times were decided upon. (October)
- The Church and café were successful in becoming registered as Warm Spaces. (November)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Safeguarding

As a Deputy Lead Bishop for Safeguarding for the Church of England, Bishop Julie is based in our diocese. In her diocesan role she has provided updated information on expectations based on national and local safeguarding reviews. Her recommendations have been brought to PCC for discussion and approval. A small working party met to consider the practical implications from this on our day-to-day practice at St Michael's and all recommendations have been put in place.

Ali Gibbons and I have reviewed which additional people also need DBS clearance due to their volunteer roles. Everyone with a DBS (clearance from the Disclosure and Barring Service) is now on a 3-year rotation rather than the previous 5 years and this has caused a lot of extra work. However, many people have opted to use the update service which will require less form filling for them, but still, plenty of work for myself or Ali.

Safeguarding training is now online via the Church of England portal, which could be a problem for some and has involved me in some additional support. PCC members now have to complete 3 safeguarding modules, including one specifically relating to Domestic Violence.

Children and Youth leaders and helpers and others with DBS clearance need to complete 2 modules. During the latter part of 2022, there was a lot of recruitment, with references needed for new applicants. Groups needed additional leaders due to Rob's departure and with Sas being absent.

We have supported staff as some were involved with safeguarding incidents outside of St Michael's. Safeguarding incidents within St Michael's are rare, fortunately, and any that have arisen have been dealt with according to Diocesan and Government policy and protocol. The support of both the Diocesan Safeguarding team and 31:8 who support the Diocese, is invaluable. At times I, or I and Ali Gibbons as my deputy, have been consulted about different situations. We have followed Diocesan policy and protocol. The guidelines are clear.

Anne Stockdale

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Children and Youth

The group comprises Ali Gibbons, Andy Thorne, Pete Rugen & Ruth McKew and meets regularly to discuss:

- Rotas for children & youth work
- Support for Pete and Jenny with admin / strategy for children and youth groups
- Resources and support for the group leaders and helpers
- H&S and any safeguarding issues

Children and Youth Groups

- Sunday morning groups
- Friday night youth (Y7-13)
- Sunday evening older youth (Y10-13)
- 226 - late afternoon session for families with children Y2-6 (primary school)
- Little Tykes - monthly toddler group

Developments in 2022

- Rob our youth worker finished in July 2022 and Sas our Children and Families' Worker has been on sick leave since August 2022.
- We are very thankful for the many people who help to lead our children and youth groups, and for their faithfulness.
- Friday evening youth have some new leaders. But we still need more leaders for Sunday morning groups.
- We are reviewing the materials use by Sunday morning groups.
- Little Tykes is running fortnightly and has increased numbers.
- Older and younger youth take part in Chester wide meeting once a month - YouthX.
- Many of the youth take part in MCYC worship events - three times per year and many of our children and youth attended summer camps this year.
- Helpers and leaders enjoyed a fabulous 3 course dinner cooked by the older youth and Pete.
- It was agreed to be refurbish the room facing the garden including a fixed substantial wall and doors.
- Members of CYSG have been visiting the groups to meet children and young people and to see how we can help - lack of materials and some improvements to the spaces have been identified.

Prayer

- Please continue to pray for our children and young people that they will grow in faith and keep teaching us.
- Please pray for the leaders and helpers as they faithfully serve.

Ruth McKew

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Fabric Report

Church/Church centre:

Our Quinquennial inspection was carried out, and reported on in June of 2022, by Chambers Conservation Ltd. There are a group of recommendations to be carried as part of maintenance tasks but no urgent or major findings.

It is however noted that the left-hand panel of the main church window above the communion table has started to fail, (lower frame rotting). Discussions are ongoing to determine the best way forward since a faculty will be required to carry out anything more than temporary repairs.

Storms once again raised issues with the church hall roof tiles. Additional ridge tiles have now been fitted. Further work was also carried out around the velux windows to improve seals. In better weather the link roof between the church and church hall is to be replaced in 2023.

Replacement of the church wooden side doors with PVC doors due to failing frames and lower door sections are now planned to go ahead during the scrambler room refit works are carried out. The garden summer house project was put on hold until summer 2023.

Houses:

At Mannings Lane a variety of maintenance and repair works have been carried out due to leaks as well as wear and tear. This involved both bathrooms and the kitchen, and some window replacements are also required due to failing seals.

At 5 Devon Road work was carried out cure a leak from the toilet.

Testing: All the annual testing has been carried out for the church centre, houses and café on gas equipment, portable electrical appliances and fire extinguishers. Some electrical refurbishment was required in the church centre following inspection.

Maintenance: Jobs continue to be done as and when needed and cover a range of issues some routine and some in response to breakage or wear.

Many thanks to all those who are involved with the ongoing repair, maintenance and development of our facilities.

Steve Powell

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

World Mission Committee Report

Our Committee has been enriched by the insights and enthusiasm of three new members during the year. We have continued to meet regularly, to support our mission partners and to facilitate their communication with the church family. We continue to focus on helping St Michael's to support cross-cultural ministries, whether they are worked out as far away as Argentina or Kyrgyzstan, or with mission partners sharing Jesus in this country with those God has brought into UK from other cultures and faith groups.

All our mission partners are communicating with us regularly and their newsletters are circulated with the weekly parish news-sheets (with our grateful thanks to Jackie and Jenny), so most church members have the opportunity to be informed if they choose to read and think about the mailings. We aim to highlight individual partners through the mission noticeboard, and help people to link names with faces.

More effective relationship-building happens when our mission partners record video interviews or come to visit and can be interviewed in person and preach in main services, sometimes staying for a shared meal. Matt Vaughan came to preach in February, Margaret Gordon in July, Jonathan and Helen Lee and Kanat Kalmakiev in November. Hugo and Techi Vergara will come for their final visit to UK for a week in April. Stephen will come to preach in May. When partners visit Chester, the committee meets with them over a meal to enable more detailed sharing and understanding of the needs and to pray for and with them. We seek to understand how we can support them better.

Each year the mission committee has an amount of money that is not committed to mission partners, which is generally allocated in November. However, with the hostilities in Ukraine and the extensive flooding in Pakistan during the year, we proposed to PCC to give £3000 to the Ukraine appeal and £3000 to four projects in Pakistan working in their areas for flood relief. In November, we proposed to PCC that the remaining unallocated funds in the 2022 budget be designated as part of a Christmas Appeal and given to the Hospice of the Good Shepherd. PCC approved all three proposals, though the Christmas Appeal didn't appear to gather much support from the church family.

We are thankful for the different ministries of the partners we support. We would love to involve our youth in more about mission. At the same time we are open to new opportunities and geographical locations, and will consider some options in 2023.

Anne de Reybekill (Chair)

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2022

Pastoral Support Group

Following Estelle stepping down from co-ordinating the group and in the absence of anyone else coming forward, we agreed to take up the mantle, in a temporary capacity we believed! If there is anyone feeling God calling them to this ministry, please do let us know.

We continue to believe that is a privilege for us to be part of this praying/supporting group and that we are collectively part of the backbone of St Michael's. A meeting between us is well over due and we shall endeavour to arrange that before long. We appreciate, of course, as Estelle outlined in her last report, that each member of St Michael's has a responsibility for showing love and care to every member of the church family. Meanwhile we disseminate prayer requests throughout the group as they arise or we are made aware of, sometimes through the St Michael's family prayers WhatsApp. Sadly people often fail to share answers to prayer.

We know that members of the group continue to actively support church members in need or who have become more housebound. We are pleased that Pete with Judith Green's help continue to offer Communion at home, to those who request it and are unable to get to church.

We update weekly the prayers requests we are aware of, to Jenny, for inclusion in the weekly news sheet. We also like to include happy as well as sad items of news. Please do continue to contact us with any individual, family or church matters that are concerning you. The group commits to keeping confidential anything that is shared on that basis.

With our love - your servants, *Rod and Val Smith*

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Kings Way Café Report

2022 started off with a freshly decorated café and redesigned play area.

We have had a good year at the café with new customers and regulars too.

We had a Jubilee event along with the Hub outside the café with drinks and cakes and a local singer, which was really good with local people coming along and the weather was lovely.

For 2 weeks in August we made lunch bags for the local children and the Hub distributed them, great team work by all the café volunteers.

We have quite a few Volunteers from St Michaels with a few on the extras list. There is still an issue with Saturday adult regular volunteers. More volunteers would be appreciated even on an as and when!

We have purchased a coffee machine which is working well with the option of decaf coffees! Also had to have a new till as the other till just gave up during one morning, the volunteers are getting used to both the till and the coffee machine.

We have a group of St Michael's men that come into the café every Wednesday 11-12 for a coffee and a catch up, along with a few ladies from the area meeting on a Thursday 11 - 12 to do the same. Why don't you come along and join them!!!

A couple of times a week the local fitness group come in after training on Limewood for coffees.

A great success once again with the Christmas lights switch on in early December singing carols before Santa arrived then having drinks & refreshments available.

Thank you once again St Michaels for all your support, have you been in lately to see the us?

Ruth Richards

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL
Trustees' Annual Report for the year ended 31 December 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

As a Parochial Church Council our procedures for appointing charity trustees are those set out in the charity's governing document - the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules of the Church of England.

Bankers	CAF Bank Ltd, 25 Kings Hill, West Malling, Kent, ME19 4JQ
Solicitors	Cullimore Dutton Solicitors, White Friars, Chester, CH1 1XS
Accountants	KBH Accountants Ltd, 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	25,473	(7,639)
Unrestricted Revenue Funds available for the general purposes of the charity	306,011	280,753
Restricted Revenue Funds	220	5
Total Funds	306,231	280,758

Financial review of the position at the reporting date, 31 December 2022 .

In Comparison with the deficit on the general fund in 2021 of £7,656, three major items have significantly affected the figures for this year which show a surplus of £28,565 before transfers to support the restricted Mission fund.

From the end of July, our Youth Worker moved to another church and we were unable to identify a suitable successor saving us £10,800 during the second half of the year. Our payroll provider identified that we had overpaid Employers National Insurance for a number of years and we have been able to claim £8,000 back from HMRC. And finally, the church was in receipt of a very generous and anonymous one-off donation of £40,000. Without these two one-off items we would have seen a deficit of £19,435 and that would have risen to just over £30,000 if we had not suffered the loss of our youth worker.

Our liquid reserves at the end of 2022 were in just under £110,000.

Regular income was almost unchanged however rental income returned to higher than pre-pandemic levels. Café income has now fully recovered to previous levels although increasing food and energy costs as well as the need to replace a number of electrical items resulted in a doubling of the support needed from the church to £15,300.

In accordance with the revised PCC policy from January 2021 to purchase rather than lease equipment, we purchased a new drinks dispenser for the Café on the expiry of the lease for the previous one. No other purchases of capital equipment were made in the year.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Policies on reserves.

In line with guidance from the Church of England it is the policy of St Michael's to hold reserves and to disclose its reserves policy which is reviewed and approved by the PCC on a regular basis.

For operational purposes we take these reserves to be net current assets, as these are realisable within one month.

Restricted funds and their reserves cannot be used to support the activities of other funds. In contrast, General Fund reserves may be used to support any of the PCC's activities.

Our reserves policy is to hold sufficient reserves in the General Fund to cover the following costs, where they are not covered by the amounts in the relevant restricted fund:

- A minimum of 2 months employment costs of church staff.
- The quarterly rent payment plus 2 months employment costs of Kingsway Cafe.
- Any outstanding commitments made to Mission Partners at the end of the year.
- Any outstanding contracted financial commitments at the end of the year.

Any General Fund reserves over the maximum may be invested by the PCC for longer term strategic planning, growth and development such as, but not limited to:

- a) Funding of building and fabric initiatives.
- b) Funding of future staff to work in the paid ministries of St Michaels.
- c) Funding the purchase of staff accommodation.

At the end of 2022 the minimum General Fund cash reserves required was £ 15,260.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Libby Higgins
Member of Chartered Certified Accountant
255 Poulton Road
Wallasy
Merseyside
CH44 4BT

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 March 2023.

Rev Peter Rugen - Chair of the PCC

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 16 to 37 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 21.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 13, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Libby Higgins - Independent Examiner

Chartered Certified Accountant

255 Poulton Road
Wallasy
Merseyside
CH44 4BT

This report was signed on 22 March 2023

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2022**

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	194,359	7,462	201,821	198,648
Charitable activities	A2	69,099	-	69,099	27,642
Investments	A4	18,289	-	18,289	17,036
Total income	A	281,747	7,462	289,209	243,326
Expenditure on:					
Raising funds	B1	77	-	77	107
Charitable activities	B2	253,319	10,340	263,659	250,858
Total expenditure	B	253,396	10,340	263,736	250,965
Net income for the year		28,351	(2,878)	25,473	(7,639)
Transfers between funds	C	(3,093)	3,093	-	-
Net income after transfers	A-B-C	25,258	215	25,473	(7,639)
Net movement in funds		25,258	215	25,473	(7,639)
Reconciliation of funds:-					
	E				
Total funds brought forward		280,753	5	280,758	288,397
Total funds carried forward		306,011	220	306,231	280,758

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 21 to 37 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2022**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Analysis of prior
year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	184,216	14,432	198,648
Charitable activities	A2	27,642	-	27,642
Investments	A4	17,036	-	17,036
Total income	A	228,894	14,432	243,326
Expenditure on:				
Raising funds	B1	107	-	107
Charitable activities	B2	233,732	17,126	250,858
Total expenditure	B	233,839	17,126	250,965
Net income for the year		(4,945)	(2,694)	(7,639)
Transfers between funds	C	-	-	-
Net income after transfers		(4,945)	(2,694)	(7,639)
Net movement in funds		(4,945)	(2,694)	(7,639)
Reconciliation of funds:-	E			
Total funds brought forward		285,698	2,699	288,397
Total funds carried forward		280,753	5	280,758

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 21 to 37 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2022**

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL - Resources
applied in the year ended 31 December 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	25,473	(7,639)
Resources applied on functional fixed assets	(3,240)	(8,201)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>22,233</u>	<u>(15,840)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 21 to 37 form an integral part of these accounts.

**PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -
Statement of Financial Activities for the year ended 31 December 2022**

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	280,753	5	280,758	288,397
Recognised gains and losses before transfers	28,351	(2,878)	25,473	(7,639)
	309,104	(2,873)	306,231	280,758
(From)/To unrestricted revenue funds	(3,093)	3,093	-	-
Closing revenue funds	306,011	220	306,231	280,758

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	306,011	220	306,231	280,758

The notes attached on pages 21 to 37 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL -

	Note	SORP Ref	2022 £	2021 £
Fixed assets		A		
Tangible assets	11	A2	197,682	200,196
Total fixed assets			197,682	200,196
Current assets		B		
Debtors	12	B2	6,760	10,851
Investments held as current assets	13	B3	19,843	-
Cash at bank and in hand		B4	93,203	93,907
Total current assets			119,806	104,758
Creditors: amounts falling due within one year	14	C1	(11,257)	(24,196)
Net current assets			108,549	80,562
The total net assets of the charity			306,231	280,758

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	220	5
			220	5
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	306,011	280,753
			306,011	280,753
Total charity funds			306,231	280,758

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 15.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Rev Peter Rugen - Chair of the PCC

Approved by the board of trustees on 22 March 2023

The notes attached on pages 21 to 37 form an integral part of these accounts.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent only on voluntary donations and rental trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

5 Net surplus before tax in the financial year

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,754	10,170
Pension costs	1,866	607

6 The contribution of volunteers

The parish relies on the support of its volunteers, without which it could not operate. The individual reports detailed above highlight the work done in Sunday Services, Teaching youth and young people, Staffing the church café, Running midweeks groups and Maintaining the fabric and buildings. In addition volunteers are responsible for the administrative tasks such as Liaison with our mission partners, Safeguarding and Completing statutory requirements. The amount of time given by volunteers is impossible to value precisely in monetary terms and as such has not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	78,312	94,483
Employer's National Insurance for all staff	1,555	-
Employer's operating costs of defined contribution pension schemes	1,866	607
Total salaries, wages and related costs	81,733	95,090

The average number of part time staff employed in the year was	4	4
The average number of full time staff employed in the year was	2	3
The estimated full time equivalent number of all staff employed in the year was	4	5

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	4
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as above	4	5
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8 Remuneration and payments to Trustees and persons connected with them

	2022 £	2021 £
Mrs J Davies - Hall rentings co-ordinator to 31.8.2022 & Church Secretary from 1.9.2022 (wife of Mr S. Davies)	998	2,216
Total remuneration	998	2,216

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

9 Trustees' expenses

	2022 £	2021 £
The amount reimbursed to trustees	1,965	1,228
	1,965	1,228

The nature of the trustees' expenses was :- travel and hospitality expenses, phone and internet expenses.

The number of trustees to whom expenses were reimbursed was : 1

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Garden fund	1,540	1,540	2,520	2,520
Children and Families Work - Cinnamon Network	-	-	2,000	2,000
Creative Lives	1,950	1,312	(50)	588
Total	3,490	2,852	4,470	5,108
			2022 £	2021 £
These deferrals are included in creditors			5,108	3,490

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	192,500	76,472	-	268,972
Additions	-	3,240	-	3,240
At 31 December 2022	192,500	79,712	-	272,212
Depreciation				
At 1 January 2022	-	68,776	-	68,776
Charge for the year	-	5,754	-	5,754
At 31 December 2022	-	74,530	-	74,530
Net book value				
At 31 December 2022	192,500	5,182	-	197,682
At 31 December 2021	192,500	7,696	-	200,196

<i>Prior Year</i>	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2021	192,500	73,671	-	266,171
Additions	-	5,501	-	5,501
Disposals	-	(2,700)	-	(2,700)
31 December 2021	192,500	76,472	-	268,972
Depreciation				
01 January 2021	-	61,307	-	61,307
Charge for the year	-	10,169	-	10,169
On disposals	-	(2,700)	-	(2,700)
31 December 2021	-	68,776	-	68,776
Net book value				
31 December 2021	192,500	7,696	-	200,196
31 December 2020	192,500	12,364	-	204,864

12 Debtors

	2022 £	2021 £
Prepayments and accrued income	6,760	10,851

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

13 Investments held as current assets at market value at 31 December 2022

	2022 £	2021 £
Cash on deposit - more than 3 months notice	19,843	-
	<u>19,843</u>	<u>-</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,364	1,034
Accruals	1,020	650
Deferred Income - Unrestricted & designated funds	5,108	3,490
PAYE, NIC VAT and other taxes	1,176	-
Other creditors	1,589	19,022
	<u>11,257</u>	<u>24,196</u>

15 Income and Expenditure account summary

	2022 £	2021 £
At 1 January 2022	280,758	288,397
Surplus after tax for the year	25,473	(7,639)
At 31 December 2022	<u>306,231</u>	<u>280,758</u>

16 Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, trustees' expenses which are fully disclosed in notes 8 and 9 above.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	197,682	-	-	197,682
Current Assets	119,586		220	119,806
Current Liabilities	(11,257)	-	-	(11,257)
	<u>306,011</u>	<u>-</u>	<u>220</u>	<u>306,231</u>
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	200,196	-	-	200,196
Current Assets	104,753	-	5	104,758
Current Liabilities	(24,196)	-	-	(24,196)
	<u>280,753</u>	<u>-</u>	<u>5</u>	<u>280,758</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	280,753	28,351	(3,093)	306,011
Total unrestricted and designated funds	280,753	28,351	(3,093)	306,011
Restricted funds:-				
Youth Camp Fund	5	215	-	220
Mission Fund	-	(3,093)	3,093	-
Total restricted funds	5	(2,878)	3,093	220
Total charity funds	280,758	25,473	-	306,231

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	281,747	(253,396)	-	28,351
Restricted funds:-				
Youth Camp Fund	215	-	-	215
Mission Fund	7,247	(10,340)	-	(3,093)
	289,209	(263,736)	-	25,473

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Notes to the Accounts for the year ended 31 December 2022

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	The Curate's House fund is to provide a house for a curate. Any surplus funds will be transferred to to the general funds of the PCC. Children and Youth Work Grants Fund - Grants received in 2021 from Creative Lives for art projects with Children and Youth in the church and parish.

Restricted funds:-

Youth Camp Fund	The Youth Camp Fund was initiated in 2021 to provide funding to assist our young people to attend residential Christian Camps during the summer.
Mission Fund	The Mission fund was set up to support mission activities and partners serving outside St. Michael's Church, either in this country or outside the U.K. In the event of having more funds than required to support any individual mission partner, any excess funds will be used to support the mission activities of St. Michael's. This will not be for the general use of the PCC
Intern Fund	The Intern Fund was initiated using a gift to fund an intern to assist in the Youth Work for the academic year.
The Let's Turn This Around COVID-19 Fund	The Let's Turn This Around COVID-19 Fund is a designated fund relating to a grant from CW&C council for work with young families following the COVID Pandemic

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	2,086	10	2,096	-
Refunds from HMRC on gift aided donations	26,467	1,342	27,809	28,843
Gift Aided donations	103,183	5,160	108,343	109,020
Non Gift Aid donations	12,707	-	12,707	23,168
Open Plate donations	1,433	-	1,433	2,119
Stewardship/CAF	6,135	735	6,870	9,280
Anonymous donation	40,000	-	40,000	-
Total donations and gifts from individuals	192,011	7,462	199,473	172,430

All the donations and gifts in the prior year were unrestricted.

Prior year	159,598	12,832	172,430	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants and donations from non public bodies				
Creative Lives	1,362	-	1,362	-
Chester DBF	986	-	986	-
CWAC Covid-19	-	-	-	5,335
CWAC - Lets turn this around - Covid-19	-	-	-	1,600
Cheshire West	-	-	-	8,000
HMRC - JRS	-	-	-	11,283
Total private sector revenue grants	2,348	-	2,348	26,218

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year		24,618	1,600	26,218	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	194,359	7,462	201,821	198,648
<i>Prior year</i>					
		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies	A1	184,216	14,432	198,648	

23 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading					
Ancillary trading in support of charitable objects		61,737	-	61,737	27,180
Other charitable activities		7,362	-	7,362	462
Total Primary purpose and ancillary trading		69,099	-	69,099	27,642

24 Total Income from charitable activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Current year					
Total income from charitable trading		69,099	-	69,099	27,642
Total from charitable activities	A2	69,099	-	69,099	27,642

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

25 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Property Rental Income	17,360	-	17,360	16,992
Bank Interest Receivable	929	-	929	44
Total investment income	18,289	-	18,289	17,036

26 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	43,154	-	43,154	53,565
Employers' NI - Charitable activities	1,555	-	1,555	-
Defined contribution pension costs - charitable activities	1,203	-	1,203	-
Employers' NI - prior years correction	(9,612)	-	(9,612)	-
Diocesan parish share	69,667	-	69,667	68,132
Vicar and vicarage costs	5,373	-	5,373	4,378
Curate and curate's House costs	245	-	245	1,946
Children & Youth resources	5,762	-	5,762	5,599
House party costs	9,997	-	9,997	2,000
Services, midweek groups and local	1,127	-	1,127	614
Total direct spending	128,471	-	128,471	136,234

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Gross wages and salaries - charitable activities	51,211	2,354	53,565
Employers' NI - prior years correction	-	-	-
Diocesan parish share	68,132	-	68,132
Vicar and vicarage costs	4,378	-	4,378
Curate and curate's House costs	(24)	1,970	1,946
Children & Youth resources	5,599	-	5,599
House party costs	2,000	-	2,000
Services, midweek groups and local	614	-	614
Total direct spending	131,910	4,324	136,234

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

27 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	18,658	-	18,658	8,546
Gross wages and salaries - charitable trading activities	27,263	-	27,263	24,977
Defined contribution pension costs - charitable trading activities	663	-	663	607
Other trading costs incl.rent	21,900	-	21,900	15,042
Total charitable trading costs B2b	68,484	-	68,484	49,172

28 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Local mission	3,035	4,540	7,575	9,741
Mission in the UK	-	3,400	3,400	6,900
Mission overseas	12,500	2,400	14,900	8,900
Travel expenses - mission	131	-	131	-
Total grantmaking costs B2c	15,666	10,340	26,006	25,541

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Local mission	2,739	7,002	9,741
Mission in the UK	3,500	3,400	6,900
Mission overseas	6,500	2,400	8,900
Total grantmaking costs B2c	12,739	12,802	25,541

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2021 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	14,050	-	14,050	13,692
Other salaries	3,457	-	3,457	2,249
<i>Volunteer costs</i>				
Training and welfare - volunteers	14	-	14	-
<i>Premises Expenses</i>				
Rates and water charges	355	-	355	100
Light heat and power	4,296	-	4,296	2,393
Cleaning and waste management	314	-	314	418
Church sundries including flowers	710	-	710	376
Other Premises Costs	4,784	-	4,784	3,766
Property insurance	1,149	-	1,149	1,330
<i>Administrative overheads</i>				
Telephone, fax and internet	212	-	212	161
Postage	66	-	66	335
Stationery and printing	303	-	303	461
Membership, subscriptions	1,076	-	1,076	913
Software licences and hardware	1,319	-	1,319	1,184
Sundry expenses	-	-	-	70
Equipment, repairs, expenses and maintenance	123	-	123	69
Licences & Permits	968	-	968	977
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	345	-	345	303
Management charges	207	-	207	-
<i>Financial costs</i>				
Bank charges	226	-	226	210
Depreciation & Amortisation in total for	5,754	-	5,754	10,170
Support costs before reallocation	39,728	-	39,728	39,177
Total support costs - Current Year	39,728	-	39,728	39,177
				-
The basis of allocation of costs between activities is described under accounting policies				-

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Employee costs not included in direct costs

Salaries - Administrative staff	13,692	-	13,692
Other salaries	2,249	-	2,249

Premises Expenses

Rates and water charges	100	-	100
Light heat and power	2,393	-	2,393
Cleaning and waste management	418	-	418
Church sundries including flowers	376	-	376
Other Premises Costs	3,766	-	3,766
Property insurance	1,330	-	1,330

Administrative overheads

Telephone, fax and internet	161	-	161
Postage	335	-	335
Stationery and printing	461	-	461
Membership, subscriptions	913	-	913
Software licences and hardware expenses	1,184	-	1,184
Sundry expenses	70	-	70
Equipment, repairs, expenses and maintenance	69	-	69
Licences & Permits	977	-	977

Professional fees paid to advisors

Accountancy fees other than examination or audit fees	303	-	303
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Financial costs

Bank charges	210	-	210
Depreciation & Amortisation in total for	10,170	-	10,170

Support costs before reallocation

39,177	-	39,177
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Total support costs - Prior Year

39,177	-	39,177
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The basis of allocation of costs between activities is described under accounting policies

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	970	-	970	734
Total Governance costs	970	-	970	734

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	128,471	-	128,471	136,234
Total charitable trading costs	B2b	68,484	-	68,484	49,172
Total grantmaking costs	B2c	15,666	10,340	26,006	25,541
Total support costs	B2d	39,728	-	39,728	39,177
Total Governance costs	B2e	970	-	970	734
Total charitable expenditure	B2	253,319	10,340	263,659	250,858

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	B2a	131,910	4,324	136,234
Total charitable trading costs	B2b	49,172	-	49,172
Total grantmaking costs	B2c	12,739	12,802	25,541
Total support costs	B2d	39,177	-	39,177
Total Governance costs	B2e	734	-	734
Total charitable expenditure	B2	233,732	17,126	250,858

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

32 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Cost of fundraising activities		77	-	77	107
Total fundraising costs	B1	<u>77</u>	<u>-</u>	<u>77</u>	<u>107</u>

All the expenditure in the prior year was unrestricted.

Accounts

Parish of Plas Newton,
St Michael (Chester)



Annual Report & Financial Statements Of the Parochial Church Council

for the year ended 31 December 2021

[Charity no: 1131910]

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31st DECEMBER 2021**

PCC members

Ex officio members

Incumbent & Chair: Rev Pete Rugen
Vice Chair: Dr David Blackmore
Dr Steve McKew
Wardens: Steve McKew
Steve Powell
Deputy Wardens: Estelle Byrne

Lay Reader Representative: Vacant

Diocesan Synod representatives: John Stockdale, David Blackmore

Deanery Synod representatives: David Blackmore (ex officio)

John Stockdale (ex officio)

Ruth McKew (ex officio)

Anne Stockdale

Anne de Reybekill

Elected members

John Allan
Kenneth Ball (until 26th April 2021)
Sarah Batchelor (ex officio)
Peter Caldwell (from 26th April 2021)
Stu Davies
Andrew Evans
Anne de Reybekill
Magdy Fahmy
Ali Gibbons
Gill Miller (until 26th April 2021)
Phil Roberts
Martin Smith
Andy Thorne
Peter Webster

Treasurer

Phil Roberts

Secretary

Fiona Prichard

Principal address	St Michael's Church Devon Road Newton Chester CH2 2PX
Charity number	1131910
Independent Examiner	JM Price & CO Suite 18, Llay Business Centre Rackery Lane Llay Wrexham LL12 09B
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ
Solicitors	Cullimore Dutton, Solicitors White Friars Chester CH1 1XS

Vicars Report

Well, it has been another strange year dominated by Covid once again. We have all been affected one way or another by the pandemic and this has raised many challenges and questions about life and church.

There has been a sense of 'Stop/Start' to many things as we tried to start up many of the activities that on the surface seem to define church. We gradually saw the returning of people to gathered worship and many are still finding that returning a little strange, but on the whole people very much delighted in being back together in person.

However, it did raise many questions about what church is and how we most effectively 'do church' and it is important that we continue considering those questions in an open and honest way. The future continues to be uncertain but one theme has been a constant encouragement to us; God is Faithful and will continue to work out His purposes.

As we look ahead there are three areas that I think we need specifically to pray about:

1. During the pandemic many people re-evaluated their involvement in church life and commitment to various activities. As a result, some people stepped down from voluntary positions of responsibility that they had been involved in for many years. This has meant that we need to encourage others to 'take up the mantle' in order to rebuild our volunteer base. This has been a national phenomenon across churches and charities. The challenge is to consider offering your services and praying for people to come forward.
2. Even though it wasn't always publicly acknowledged, the church was at the forefront of offering acts of service to the community during the pandemic. Whether it was Foodbank donations, meals to the vulnerable or general support, the church provided for those most affected. Our challenge is to continue to do this whilst maintaining our directive to proclaim the good news.
3. The National church will face some serious issues over this next year. It is becoming increasingly evident that the Church of England structure is struggling with modern day culture and experience and some changes may be necessary. In addition to that, the church will be addressing the outcome of Living in Love and Faith and the whole issue of Human Sexuality. These are important issues that we will face and need to bring before God in prayer.

In conclusion may I remind you of what I mentioned earlier- God is Faithful and will, through us continue to work out His purposes.

Pete

PCC Report 2021

The PCC held ten meetings during the year. All the meetings were held via Zoom with the exception of the meeting in September which was a joint meeting between the PCC and the Mission Committee and was held in the church.

Below is a summary of the main decisions reached by the PCC during 2021.

There are a number of sub committees that produce reports to the PCC regularly throughout the year. These are – Finance, Fabric, World Mission, Children and Families, Youth, Kings Way Café and Health and Safety. Detailed reports from these committees are included later in the Review of the Year, together with reports from other groups.

Covid-19 Crisis

The effects of the Covid-19 crisis continued with England being placed in another lockdown at the start of the year and church services being held on line and not in person. The PCC agreed that services would continue to be held on line but that the situation should be reviewed at each meeting (January and February PCCs). At the March meeting it was agreed to start Mossy Church from April and to commence holding in person services from Easter Sunday.

Finance

The decisions below were made following proposals by Phil Roberts, the Treasurer:

- It was agreed to upgrade the church accounting software (January PCC).
- It was agreed to switch the phone contracts over to Vodafone (January PCC).
- It was agreed to terminate the photocopier contract with B&M and to purchase a photocopier from Toshiba (January PCC).
- It was agreed to give a donation to Cloverley Hall (January PCC).
- It was agreed to change Auditors from Bayliss Baines and to appoint Joanna Price of JM Price & Co for the 2021 Accounts (March PCC).
- A pay rise for all staff was agreed (March PCC).
- It was agreed that the church remain with Parish Buying regarding the Gas and Electricity contracts for a further year (October PCC).
- It was agreed that the insurance contracts for the church properties and Kings Way remain with Trinitas (October PCC).
- It was agreed to close the Youth Worker Fund and the Kings Way Fund and to set up a Youth Work Camp Fund (October PCC).
- It was agreed to stop the numbered envelope scheme and to encourage giving online (October PCC).
- A deficit budget was approved with 11 in favour, 2 against and 1 abstention (November PCC).

Standing Committee Appointment

David Blackmore stood down from the Standing Committee and Ali Gibbons was appointed in his place (November PCC).

Staffing

- It was agreed to appoint Chris Jones as a self-supporting Curate following his ordination in July (February PCC).
- It was agreed to appoint Nathanael Ball as an Intern for a year (March PCC and May PCC).
- An increase in hours was agreed for Jenny Davies in her role as Lettings Co-ordinator and Cleaner (September PCC).
- An increase in hours was agreed retrospectively for Ruth Richards in her role as Café Manager (September PCC).

Fabric

- It was agreed that two sets of doors to the church hall should be replaced (June PCC).
- It was agreed that the Notice Board on the corner of Devon Road should be replaced (May and June PCC).

Building Group

The Building Project Group was renamed the Building Group and tasked with looking at improvements which could be made to the building (February PCC). It was agreed at the October PCC that the list of refurbishment projects should be prioritised as follows:

- Toilets
- Creation of a space for children and young people
- Outdoor shelter
- Chairs

Garden Maintenance

In July an email was received from Les Ellison saying that he intended to step down as Gardener at the end of January 2022. It was agreed at the November PCC Meeting that instead of replacing Les with one individual that a group of volunteers would be enlisted to maintain the grounds.

Climate Action Group

The wording of the Climate Emergency Declaration was agreed (March PCC).

Church House Party

- It was agreed that all money paid by church members for a Church House Party should be refunded as, in the light of the continuing pandemic, it seemed unlikely that a House Party would go ahead in 2021 (January PCC).
- It was agreed that a Church House Party would be arranged for 2022 (July PCC).

Mission Committee

The September PCC meeting was a joint meeting with the Mission Committee and was held to discuss Mission strategy. The following points were agreed at the meeting:

- Mission support would be primarily aimed at cross cultural needs.
- Support of Mission partners would be for a minimum of 3 years.
- 12 months' notice would be required for any change in the work being carried out by a Mission Partner.
- 12 months' notice would be required from the church regarding any change in the support being provided.
- There should be more communication, and if possible, visits from the Mission Partners so that church members could engage more easily with their work.
- Clarification would be sought from existing Mission Partners regarding their work to ensure that there had been no changes from what had been initially agreed.
- CSCW would be moved outside the Mission budget.
- That rather than lots of small donations being made to a number of charities that a few charities would be selected for consideration each year and a larger donation be made to one or more of these.

Christmas Charity

Food Bank was chosen as the charity which the church would support leading up to Christmas. St Michael's would send a donation from its budget and members of the church would be encouraged to give cash or food donations (November PCC).

Other Decisions Made in 2021

- It was agreed that the Notice Sheet should be used only to advertise items/events which related to church life. For all other items/events social media should be used for any advertising. (May PCC).
- It was agreed that services during August would be pre-recorded but that a bring your own picnic would be organised on each Sunday at the church (May PCC).
- It was agreed that Living in Love and Faith would be a topic of discussion in the stream groups (June PCC).
- It was agreed that Pete would sign up to a scheme to support migrants from Hong Kong (June PCC).
- The online provision of services was discussed and it was agreed that only the most straight forward services would be streamed (July PCC).
- A request by a company called Crust and Tipple to use the church car park to sell pizza from a van on certain evenings was turned down (January PCC).

Fiona Prichard

World Mission Committee Report

Mission Committee has met throughout the year. There have been some changes in the group; Judith and Alan Lowe and Mary Webster have stood down from the committee, the committee and PCC would like to acknowledge and thank them for their service over a number of years.

At the start of the year PCC met with the Mission Committee to review the function of the group. The aim of this was to allow PCC to have more involvement and oversight of the group, PCC is the responsible body in the Church and has a responsibility to ensure good stewardship of the funds donated to the church. The support of our current mission partners was reviewed and appropriate changes made, a process was put in place for ongoing review. The chair of the committee will be a member of PCC.

The committee felt it is important to communicate better with the congregation and publicise the work the St Michael's is supporting. The newsletters are now circulated regularly to the congregation, they are sent out with the weekly parish newsletter. The changes in communication brought about by the Covid-19 pandemic have allowed this change. The group continue to explore ways to link and involve the congregation more in the activities of the mission committee.

Each year mission committee has an amount of money that is not committed to mission partners, this is generally allocated in November. The committee, following the new guidance from PCC, allocated 50% of this amount to the local food bank and 50% to the local hospice at the end of 2021. The foodbank was chosen as there was an acknowledgement that the cost of living was increasing significantly and there was a clear need in our local community. We linked the foodbank donation with a Christmas Appeal that was approved and supported by PCC. The hospice had a difficult time during the Covid-19 pandemic, with less opportunity to fundraise, but increasing demand on their services. Mission committee will make an annual recommendation to PCC regarding the Christmas Appeal.

Steve McKew

Children & Families Report

Another year has passed, another season of uncertainty, opportunity and surprise!

The year began with creative ways of connecting the children and families together through online resources, YouTube videos, puppets, crafts and challenges as well as online zoom meet ups. Mossy Church enabled families to gather outside to learn and connect with each other in a "Covid-safe" way. A highlight was re-enacting Palm Sunday and enjoying making Easter gardens to take home. At the start of the year there was a change to the rhythm and provision for families on Sunday mornings with something different each week: an all-age service, Mossy Church or Cheeky Pandas (Thy Kingdom Come resources).

Yet again, the summer months leant themselves to new opportunities, utilising the wonderful garden space and milder weather. This included five weeks of "Worship in the Woods" a creative reflection and garden picnic meet-up over the Sundays in the school summer holidays. The plans for the August Holiday Club were cancelled, due to low numbers of leaders and children signing up to attend.

At the beginning of the new academic year, we restarted Little Tykes @ St Mikes (formerly known as St Michael's Toddler Group) after enjoying some more informal garden meet-ups over the previous summer term. September saw Sunday groups for ages 0 – 11 restarting, in the form of Little Sparks, Sparklers and Flames. 226 (a club for Years 2 – 6) restarted in September, using the Café as the venue. This worked well and the group soon outgrew the space with friends coming along and new local families attending.

The Christmas season had its ups and downs. The Walking Nativity community event was cancelled due to a rise in Covid cases at the time. Despite the disappointment, it was encouraging that our local schools were all planning to take part. The Christingle Service went out online, with 100 'Christingle at Home' packs reaching local and church families. The Christmas celebrations continued as the local Scouts group decorated the Christmas tree and we were able to facilitate Mill View School's use of the church space in which to perform their carol concert. The all-age service, 'The Scratch Nativity,' saw lots of children and young people getting involved in various ways to end the year with fun and laughter!

Opportunities in the local schools have been encouraging with regular assemblies in The Firs and supporting Mill View in providing a lesson about Baptism.

The forming of the Evangelism and Outreach sub-group has enabled the children and families' work to be more focused and intentional with regards to its connection with, and outreach to, the local community. There have been opportunities this year to serve local families with practical support as well as becoming an Acts 345 Church, a hub church to enable giving for specific needs to specific families in the local community.

We have received two lots of funding grants from the Creative Lives Fund and CWAC. This funding supported setting up the "New Mums of Kingsway & Newton" group. This has been a key area in which new families have engaged with the church and one another in the local community.

Sas McConville

Youth Report

Thank you for taking the time to read the Youth (11-18s) report. Navigating the church youth ministry has been particularly tough in 2021, but we have been blessed with an absolutely fantastic volunteer base and young people who are a credit to our church and their families, so thank you to you all - God has been good to us. Our prayer for the young people has been that Jesus would be their main influencer, and that they can be Christlike influences in our world. Below is an overview of the youth ministry:

JANUARY - MARCH (*Strict Covid Guidelines*)

- **National Youth Agency Seminars** - Regular attendance for covid guidance updates.
- **Online Youth Gatherings** - Two groups on Friday Nights
- **Social Media** (Instagram and YouTube) - Heavier presence, including regular online video devotionals, Friday and Sunday recaps, engagement.
- **Lent Packs** - Young people received devotional books and treats.
- **Growing Leaders Course** - Monthly, in-person for young people across Chester (Feb-Apr)

MARCH - AUGUST (*Looser Restrictions*)

- **Good Friday Youth Service and Backyard Hangout** in-person at St Michael's
- **Youth Workspace** - Tuesdays weekly, drop-in work/revision space at Kingsway Cafe
- **Youth Night** - Fridays weekly, in-person youth group at church with testimonies, before moving back online in July.
- **Social Media** - As in previous section.
- **Faith Focus** - Bimonthly Bible study, Sundays (May - June in-person, July online)
- **1-to-1** - Several support sessions

SEPTEMBER - DECEMBER (*Restrictions Lifted*)

- **YOUTHCAFE** - Wednesday evenings weekly, drop-in at Kingsway Cafe to provide social space, support, games and space for work. This was a joint venture with All Saints Youth.
- **Youth Night** - Fridays weekly, in-person for all young people with theme nights and Youth Alpha. Focused on re-engaging church young people and providing a space to invite friends.
- **Sunday Youth** - Regular Sunday morning discipleship groups
- **Older Youth Faith Focus** - Sunday nights weekly, in-person, Bible study and faith exploration.
- **Litter Pick the Park** - Monthly initiative to litter pick around Limewood Fields and the Greenway. Thanks to KANRA for providing the equipment and refreshments.
- **YTHX** - Monthly youth worship event at Festival Church, Chester. St Michael's young people attend, and are involved in the worship.
- **Social Media** - Regular presence, though down a gear from earlier in the year.
- **Young Adults Breakfast BBQ** - September, gathering of 18+s at Andy Thorne's for a BBQ.
- **Youth Worship** - Occasional midweek evenings for young musicians and singers, including for Carol Service preparation.
- **Intern** - Supervising the intern and supporting through personal development.
- **MEYW** - Monthly gatherings with local youth workers across Chester.
- **MCYC** - Connections remain with the youth summer camp organisation and their events.
- **Serving** - It has been a joy to see young people involved in church, whether stewarding or in the musical worship team.

There has been a distinctive lack in secondary schools' ministry through 2021 as restrictions have meant the door has been closed to us. We are thankful that many of our young people have connected back with our church, and continue to miss and pray for those who haven't. Thank you to the church for your ongoing support and love for our young people, and thank you to our young people for your ongoing support and love for our church.

Lastly, here is a brief summary of other aspects of church life that have made up a significant portion of my role at St Michael's through 2021.

- **Live Streaming** - Weekly live streaming of services from January - September, but moved to only uploading sermons (video, or audio) from September. This was reinstated for Christmas.
- **Website, ChurchSuite and Social Media** - Ongoing weekly updates to keep these accurate and useful in real-time, and keeping the website fresh.
- **Graphics** - Regular production of graphics for the website, churchsuite, social media and services.

- **Videos** - Production of videos for services: Mossy, Pancakes, Palm Sunday, and Summer Services.
- **Big Family Christmas Quiz** - December, with many from the church family.
- **Reverse Advent Calendar Initiative** - Supporting the local Foodbank.
- **Big Sing** - Organised with the musical worship team for the church to sing outdoors (May 2021)
- **Northwest Gospel Partnership Training Course** - Weekly Monday Nights, January-June.

Rob Kophamel

Safeguarding Report

During 2021, there was some recruitment, as groups began to re-form, having mostly been online under either Sas or Rob during the years of the Covid pandemic.

The Disclosure and Barring Service (DBS) recruitment process puts much emphasis on us as a church to ensure that we recruit the right people for the posts we need to fill. There is much background work for me as the Parish Safeguarding Officer (PSO). The DBS documentation is only a small part of this process.

At times I, or I with Ali Gibbons as my deputy, have been consulted about different situations. We have followed Diocesan policy and protocol. The guidelines are clear and the Diocesan Safeguarding Officer and her Deputy are very helpful.

Anne Stockdale

Pastoral Support Report

Pastoral Support has been happening in numerous ways at St. Michael's over the past year. We want people to know this is a warm and friendly church, so we know that a genuine greeting is a vital initial part of our care ministry. Our team of Welcomers at the door on Sunday mornings are first to spot newcomers and visitors as well as acknowledging our regular folk who need a caring welcome.

The Pastoral Support team are a dedicated group of around 18 people who commit to be prayerfully active in contacting those most in need of support, be it through visiting or telephone conversations or offering practical help.

The various Stream groups throughout the year give people a chance to get to know each other and build trusting relationships. This is an ideal setting for support and care to be experienced.

Most importantly we now have an active Family Prayers WhatsApp group open to all church members, who have been quick to respond with sympathy and prayers and encouragement and offers of practical help.

Simple examples of practical help offered over the past year were making a call to ask how someone is doing, or just remembering to pop a card in the post to let someone know they are in our thoughts. It might have been when someone told you that you have been on their mind and they have been praying for you. They might have just dropped in for a "cuppa" and, after they have left, you know that their visit helped you feel better. Simple acts, such as remembering someone's birthday with a card or sending flowers to hospital, have really demonstrated Christian love for one another.

So, I feel the whole church carries the responsibility of Pastoral Care. We should all be seeking, as part of that Church, for ways to be always open and sensitive to ways we can express care to others in the Name of Jesus. We can all

- Be alert to folk who are standing alone or sitting alone on Sunday.
- Talk to the Pastoral team about ways in which you can care for others.
- Invite folk around for a meal - Hospitality is a wonderful expression of care and friendship!
- Are you a letter writer? What about notes of encouragement to others?
- Plan to 'phone at least one person per week - preferably someone you don't know well.
- Pray through the Church directory over a two-month period.

So, let's all commit ourselves to care for each other!

Estelle Byrne

Health and Safety Report

- Covid 19 risk assessments reviewed and updated
- Review of church fire risk assessment undertaken
- Fire detectors, 'break glass' units and sounders tested in church
- Finger guard on door to Room 4/5 re-attached
- The lead security marking on the roofs has been changed from "Smart Water" to "Selecta DNA" due to the change in insurance company
- Fixed wiring inspection of 13 Mannings Lane South undertaken
- Annual inspection of portable fire extinguishers undertaken in church and café
- Annual gas safety checks undertaken for church, 13 Mannings Lane South and 5 Devon Road
- Annual portable appliance testing undertaken in church and café

Rod Pirie/Peter Webster

Fabric Report

Covid 19 restrictions meant that the usage of the church centre and garden was much lower than in a normal year. However, essential repairs and maintenance were ongoing:

Church building:

- A new free standing notice board was installed at the front of church.
- PCC have agreed to the fitting of replacement PVC doors to replace the existing wooden ones due to failing of frames and lower door sections. The work will go ahead when suitable arrangements can be made.
- Due to lack of use, distancing requirements, storage and the availability of our stackable plastic chairs, around 25 of the red church chairs were passed on to upcycle. This freed church/hall space as well as reducing re-organising time and potential injury risks constantly moving them to make space in the church or hall for different activities.
- Storms have once again raised issues with the church hall roof tiles. Repairs are ongoing and quotes are to be found with respect to additional ridge work and tile replacement further to the work done under insurance repairs.
- Upstairs youth office: Generally re-organised and an additional desk set-up to provide a third desk.

Lights:

- Most of the church centre lights have now been upgraded to LED.

Sound and vision equipment:

- During the Covid restrictions our on-line and in person systems have worked well to deliver services – internet allowing! However, there is a need to review the current deaf-aid loop system.
- The projector and smaller sound system remains available for AV presentations in the hall.

Church Houses:

- The house at 5 Devon Road was refurbished where required to enable it to be let to new tenants.
- At Mannings Lane roof repairs have been carried out due to leaks, and a new boiler installed.

Testing:

- All the annual testing has been carried out for the church centre, houses and café on gas equipment, portable electrical appliances and fire extinguishers. Some minor electrical refurbishment was required at 5 Devon Road following a full hard-wire check.

Maintenance:

- Jobs continue to be done as and when needed and cover a range of issues some routine and some in response to breakage or wear.

Garden:

- A great effort has been made by volunteers to care for and develop the garden. Mowing, bench and fence maintenance, hedge trimming, planting, tidying and many other tasks are ongoing to keep our gardens tidy, safe, a place for wildlife and a great resource for many groups and activities. Our thanks to Les Ellison for his time working in, planning and coordinating the garden upkeep, who stepped down from the coordinator roll in December 2021.

Café:

- A refit and refresh of the café has been carried out to improve the décor and set up an area for younger children to play safely.

Inspections:

- The Archdeacon's visitation was carried out by Mike Gilbertson on 6th December 2021. No significant issues were identified, an update of the Terrier and logbook in-line with latest format to be completed.
- Our Quinquennial inspection is planned for May/June 2022.

Many thanks to all those who are involved with the ongoing repair and maintenance of our facilities.

Steve Powell

Garden Report

With the easing of lockdown restrictions, the church garden has provided a safe space for the cautious gathering of our church and wider church family. Organised and managed by David and Christine Blackmore, the garden saw its first working party for more than two years, with a team of volunteers clear away the debris of the autumn and winter.

As the outgoing garden coordinator, I will take this opportunity to thank all of those people who've given freely of their time, energy, enthusiasm and encouragement in maintaining and improving this valuable resource that very few churches in Chester are fortunate enough to possess. Thank you one and all!

Les Ellison

Kings Way Café Report

2021 started off in a lockdown.

We opened just after Easter which included doing packed lunches (approx 25 per day) for the less fortunate children in the area, with the community hub. We also did them during the summer holidays for 4 weeks. Thanks to all those extra volunteers who helped make this happen.

We had a leak from the roof in the toilet in October 2020 which was reported and finally got repaired at the beginning of April 2021, this then got redecorated at Christmas /New Year closure of 2021.

We had a leak in the café ceiling from the flat yard above the café counter area which got fixed around April and then the ceiling needed to be painted which happened at the Christmas/New Year closure.

We have got rid of the computers and printer from the café as they required updating and hardly anyone wanted to use them. We still have free wifi available.

Since opening again in April, the café has slowly picked up during 2021 with re-visiting customers and new customers.

Most volunteers, who wanted to come back, came back by end 2021 which was very encouraging for me. We still require volunteers on a Saturday!

The Café was used on a Wednesday evenings for youth café for high school children from St Michaels & All Saints Hoole, where the youth could come and chill, chat together or do homework in a safe, quietish environment. We provided drinks and food each week.
Approx 3 – 10 youth at any one time.

The café was used for new mums with SAs on a couple Wednesday mornings where we served drinks and cakes.

We had the Christmas lights switch on in early December singing carols before Santa arrived then having drinks & refreshments available. This, to me, seemed a great success and the money raised was given to Community Hub. (£100)

During the Christmas break, along with a good friend of mine, we decorated the main café right through including making a children's play area and putting in new lights. It was finished just in time for us to open on January 10th 2022.

Thank you once again St Michaels for all your support.

Have you been in lately to see the us?

Ruth Richards

Finance Report

After taking into account transfers to other funds the overall net deficit for the year is £7,656 (Previous Year £6,583). Income reduction was largely from a reduction of grants (£6,570 reduction) and expenditure reduced without the major work on the church in 2020.

Kings Way Café continued to be impacted by the pandemic and was closed until March and only allowed to provide a take away service in April. Turnover steadily recovered during the year and is almost back to pre-pandemic levels. Support was given through the Job Retention Scheme and Business Continuity Grants which minimised the deficit to £3,121 (2020: £3,699) for the year after donations.

At the end of 2021 the maximum and minimum General Fund cash reserves required as well as the actual cash reserves held are as follows:

Maximum reserves: £33,084

Minimum reserves: £19,860

Actual reserves: £85,867

The Independent Examination has not been completed at the time of the APCM and therefore these are provisional figures and the final figures will be approved by the PCC and lodged with the Charity Commission and the Church of England. If there are material changes, these will be advised to the church membership.

Phil Roberts A.C.M.A.

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL FOR THE YEAR ENDED 31ST DECEMBER 2021

I report on the accounts of the Trust for the year ended 31st December 2021 which are set out on pages 18 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the 1993 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.



J M Price FCCA
J M Price & Co
Chartered Certified Accountants
Suite 3
Llay Business Centre
Rackery Lane
Llay Business Centre
Wrexham
LL12 0PB

Dated : 18th July 2022

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

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

INCOMING RESOURCES		Unrestricted Funds	Restricted Funds	TOTAL 2021	TOTAL 2020
	Notes	£	£	£	£
Income from:					
Donations	2(a)	159,599	12,832	172,430	172,478
Charitable activities	2(b)	25,080	1,600	26,680	39,101
Other trading activities	2(c)	27,180	-	27,180	24,490
Income from Investments	2(d)	17,036	-	17,036	17,914
Total income		228,895	14,432	243,326	253,984
Expenditure on:					
Work of the Parish	3(a)	220,259	4,324	224,584	234,119
Giving	3(b)	12,739	12,802	25,541	24,306
Cost of generating funds	3(c)	107	-	107	493
Governance Costs	3(d)	734	-	734	1,650
Total Expenditure		233,839	17,126	250,965	260,567
Net income/(expenditure) before investment gains/(losses)		(4,945)	(2,694)	(7,639)	(6,583)
Transfers between funds		-	-	-	-
Net movement in funds		(4,945)	(2,694)	(7,639)	(6,583)
Reconciliation of Funds					
Fund balances brought forward		285,698	2,699	288,397	294,981
Fund balances carried forward		280,753	5	280,758	288,397

There is no material difference between the reported results for the year and the historical cost results.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

BALANCE SHEET

AS AT 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS					
Tangible Assets	5	105,196	95,000	200,196	204,864
CURRENT ASSETS					
Debtors and prepayments	6	9,629	1,223	10,851	12,194
Short Term Deposits		83,071	-	83,071	61,494
Cash at Bank and in Hand		10,254	565	10,819	18,910
		102,954	1,788	104,742	92,599
CREDITORS					
Amounts due within one year	7	17,087	7,108	24,196	9,065
NET CURRENT ASSETS		85,867	(5,321)	80,546	83,533
Total assets less current liabilities		191,063	89,679	280,742	288,397
TOTAL NET ASSETS		191,063	89,679	280,742	288,397
Funds of the Charity:					
Restricted Income Funds		-	89,679	89,679	2,699
Unrestricted Funds		191,063	-	191,063	189,334
TOTAL FUNDS	11	191,063	89,679	280,742	192,033

Approved by the Parochial Church Council on the 26th July 2022 and signed on its behalf by:


Rev. P. Rugen

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparation of accounts

The financial statements are prepared under the historical cost convention and have been prepared in accordance with applicable accounting standards, the Charities SORP 2005, the FRSE and comply with the Charities Act 1993.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the church activities of the PCC.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Resources expended

All expenditure is accounted for on an accruals basis.

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

Support costs are allocated to the funds on the most accurate basis available with each fund being a separate activity of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less an residual value over their expected useful economic lives as follows:

No depreciation has been provided on the properties owned as it is expected that the residual values will be greater than the cost of acquiring the assets.

Freehold Land and Buildings	nil	
Shop Improvements and Equipment	25%	Straight line basis
Equipment	25%	Straight line basis

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

2. INCOMING RESOURCES:

	Unrestricted General £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
2(a) Donations				
Planned giving:				
Gift Aided and tax efficient donations	111,210	7,090	118,300	119,026
Income Tax recoverable	27,456	1,388	28,843	27,606
Non Gift Aid donations	18,814	4,354	23,168	24,837
Open Plate Collections	2,119	-	2,119	1,010
	<u>159,599</u>	<u>12,832</u>	<u>172,430</u>	<u>172,478</u>
2(b) Charitable activities				
Grants	24,618	1,600	26,218	35,338
Photocopying and magazine income	93	-	93	850
Stream Group Income	40	-	40	537
Little Tykes@St. Mikes	329	-	329	-
Self Funded Youth Events	-	-	-	606
House Party Receipts	-	-	-	(350)
Insurance Claims	-	-	-	2,120
	<u>25,080</u>	<u>1,600</u>	<u>26,680</u>	<u>39,101</u>
2(c) Other trading activities				
Kings Way receipts	25,895	-	25,895	24,212
Fees	1,285	-	1,285	278
	<u>27,180</u>	<u>-</u>	<u>27,180</u>	<u>24,490</u>
2(d) Income from Investments				
Church hall and house lettings	16,992	-	16,992	17,677
Interest	44	-	44	237
	<u>17,036</u>	<u>-</u>	<u>17,036</u>	<u>17,914</u>
TOTAL INCOMING RESOURCES	<u>228,895</u>	<u>14,432</u>	<u>243,326</u>	<u>253,984</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(a) Work of the Parish				
Diocesan parish share	68,132	-	68,132	67,624
Vicar and Vicarage Costs	4,378	-	4,378	4,128
Curate and Curate's House Costs	1,946	-	1,946	1,132
Youth Ministry Employment Costs	51,211	2,354	53,565	51,615
Youth Ministry Expense inc 5 Devon Road	1,834	-	1,834	606
Children & Youth Resources	1,794	1,970	3,764	1,047
Self Funded Youth Events	-	-	-	690
House Party Costs	2,000	-	2,000	-
Church & Hall running expenses	6,454	-	6,454	10,112
Church/Hall/Gardens Repairs and Maintenance	3,766	-	3,766	10,275
Services, Midweek Groups and Local Ministry	3,056	-	3,056	4,261
Kings Way Salary Costs	25,584	-	25,584	27,375
Kings Way Food and Drink Costs	8,546	-	8,546	8,424
Kings Way Overheads inc Rent	14,819	-	14,819	18,584
Church Office Salary Costs	13,692	-	13,692	14,011
Church Administration Costs	2,444	-	2,444	5,211
Bank charges and legal costs	432	-	432	229
Depreciation	10,170	-	10,170	8,795
	<u>220,259</u>	<u>4,324</u>	<u>224,584</u>	<u>234,119</u>
3(b) Giving				
Local Mission	2,739	7,002	9,741	5,370
Mission in the UK	3,500	3,400	6,900	7,800
Mission overseas	6,500	2,400	8,900	11,136
	<u>12,739</u>	<u>12,802</u>	<u>25,541</u>	<u>24,306</u>
3(c) Cost of generating funds				
Giving Envelopes	107	-	107	105
Church magazine	-	-	-	387
	<u>107</u>	<u>-</u>	<u>107</u>	<u>493</u>
3(d) Governance Costs				
Independent Examiner's Fees	734	-	734	1,650
	<u>734</u>	<u>-</u>	<u>734</u>	<u>1,650</u>
TOTAL EXPENDITURE	<u>233,839</u>	<u>17,126</u>	<u>250,965</u>	<u>260,567</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. STAFF COSTS	2021	2020
	£	£
Wages and salaries	92,955	93,534
Social security costs	2,099	3,298
	95,054	96,832

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Charitable activities	2	2
Furtherance of Charity's objectives	1	1
Management and administration of the church	1	1
	4	4

5. FIXED ASSETS	Equipment	Freehold land and Buildings		
	Unrestricted	Unrestricted	Restricted	Total
	£	£	£	£
Cost				
As at 1st January 2021	73,671	97,500	95,000	266,171
Additions	5,501	-	-	5,501
Disposals	(2,700)	-	-	(2,700)
As at 31st December 2021	76,472	97,500	95,000	268,972
Depreciation				
As at 1st January 2021	61,307	-	-	61,307
Charge for the Year	10,169	-	-	10,169
Eliminated on Disposal	(2,700)	-	-	(2,700)
As at 31st December 2021	68,776	-	-	68,776
Net Book Value				
As at 31st December 2021	7,696	97,500	95,000	200,196

Included within unrestricted funds freehold land and buildings is the land behind the church centre which was formerly part of "Pinetops" garden, purchased at £40,000 with funds from the development fund.

6. DEBTORS	2021	2020
	£	£
Income Tax Recoverable	7,246	6,496
Prepayments	3,605	3,231
	10,851	9,727

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

7. CREDITORS : AMOUNTS DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade Creditors	1,034	749
Independent Examiner Fee	650	3,300
Other Creditors	22,512	5,016
	24,196	9,065

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2021	2020
				£	£
Fixed Assets	103,545	-	95,000	198,545	204,864
Current Assets	99,025	6,137	(420)	104,742	92,599
Current Liabilities	(17,578)	(6,137)	(481)	(24,196)	(9,065)
Fund Balance	184,992	-	94,100	279,091	288,397

9. FEES, GRANTS AND EXPENSES PAID TO PCC MEMBERS & MEMBERS OF THEIR FAMILIES.

Fees and Grants	2021	2020
	£	£
Fees		
Mrs M Webster - Hall rentings co-ordinator (wife of Mr P. Webster)	-	312
Mrs J Davies - Hall rentings co-ordinator & Church Cleaner (wife of Mr S. Davies)	2,213	1,607
	2,213	1,919
	Number	Number
	2021	2020
Expenses		
Travel and hospitality expenses	1	1
Phone and internet expenses	1	1
	1	1
	Total	Total
	2021	2020
	£	£
	639	467
	589	644
	1,228	1,111

The total donations made by the PCC members during the year was £46,003 (2019 - £38,011)

10. FINANCIAL COMMITMENTS

At 31st December 2021, the charity has commitments under non-cancellable leases as follows:

	2021	2020
	£	£
Equipment		
Expiry Date		
Three to five years	-	1,201
One to two years	1,477	1,679

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

11. STATEMENT OF FUNDS

	At 1st January 2021 £	Income £	Expenditure £	Transfers £	At 31st December 2021 £
General Reserve	189,334	209,069	218,715	6,066	185,753
Total Unrestricted Funds	189,334	209,069	218,715	6,066	185,753
Mission Fund	2,699	10,103	12,802	-	-
Youth Camp Fund	-	375	370	-	5
Intern Fund	-	2,354	2,354	-	-
Lets Turn this Around Fund	-	1,600	1,600	-	-
Total Restricted Funds	2,699	14,432	17,126	-	5
Youth Worker Fund	131	3,666	-	(3,797)	-
Kings Way Fund	1,233	16,160	15,124	(2,269)	-
Curate's House Fund	95,000	-	-	-	95,000
Total Designated Funds	96,364	19,826	15,124	(6,066)	95,000
Total Funds	288,397	243,326	250,965	-	280,758

The General reserve represents the free funds which are used for church activities.

Restricted Funds

The Mission fund was set up to support mission activities and partners serving outside St. Michael's Church, either in this country or outside the U.K. In the event of having more funds than required to support any individual mission partner, any excess funds will be used to support the mission activities of St. Michael's. This will not be for the general use of the PCC

The Youth Camp Fund was initiated in 2021 to provide funding to assist our young people to attend residential Christian Camps during the summer.

The Intern Fund was initiated using a gift to fund an intern to assist in the Youth Work for the academic year.

The Let's Turn This Around COVID-19 Fund is a designated fund relating to a grant from CW&C council for work with young families following the COVID Pandemic

Designated Funds

The Youth Worker fund was set up to fund the employment, activities and expenses of a youth worker and as such formed part of the mission and outreach of St. Michael's Church, to young people. The income to the fund continued to reduce and was contributing less than 10% of the employment costs of our youth workers. The PCC decided to close this fund during the year and most remaining donors redirected their contributions to the General Reserve

The Kings Way fund was to provide funds to help run a community internet cafe in the Kingsway shops. The principal aim of the Kings Way Community Cafe is to engage with and provide a means of outreach and support to the community based around the Kingsway shops and estate. Regular donations to the fund had significantly reduced and over 95% of the costs were being met from the General Reserve. The PCC decided to close this fund during the year and requested remaining donors redirect their contributions to the General Reserve

The Curate's House fund is to provide a house for a curate. Any surplus funds will be transferred to to the general funds of the PCC.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

Mission Giving

FOR THE YEAR ENDED 31ST DECEMBER 2021

Interserve

Jon and Helen Lees	£3,400	
Matthew Vaughan	£3,500	
		£6,900

Church Overseas

Hugo and Tetchi (SAMS)	£2,400	
Stephen Judson (SIM)	£3,000	
Kanat Kalmakiev	£2,000	
Margaret Gordon-Central Asia	£1,000	
Fane Conant	£500	
Open Doors	£0	
WEC	£0	
Langham Partnership International	£0	
		£15,800

Home Missions

Chester and Ellesmere Port Food Bank	£2,739	
CSCW	£2,520	
CPAS	£0	
Street Pastors	£0	
CARE	£0	
Night Church Chester	£0	
Home for Good	£0	
Bible Society	£0	
Simeon Trust	£0	
		£5,259

Relief and Development Agencies

Tear Fund	£0	
Five Talents	£0	
		£0

Secular Charities

Hospice of the Good Shepherd	£4,482	
Chester Aid for the Homeless	£0	£4,482
Less Brought forward		£0

Total Missions giving £25,541

Training Courses		0
Travelling Expenses		£0

Accounts

ST. MICHAEL'S CHURCH, PLAS NEWTON, CHESTER

Annual Report & Financial Statements of

the Parochial Church Council

For the Year Ended the 31st December 2020



PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

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LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31st DECEMBER 2020

PCC members

Ex officio members

Incumbent & Chair:	Rev Pete Rugen
Vice Chair:	Dr David Blackmore Dr Steve McKew
Wardens:	Steve McKew Derek Taylor (until 19 th October 2020) Steve Powell (from 19 th October 2020)
Deputy Wardens:	Estelle Byrne

Lay Reader Representative: Vacant

Diocesan Synod representatives: John Stockdale, David Blackmore

Deanery Synod representatives: David Blackmore (ex officio)
John Stockdale (ex officio)
Ruth McKew (ex officio)
Anne Stockdale
Anne de Reybekill
Ken Lewis (until 30th June 2020)

Elected members

John Allan
Kenneth Ball
Sarah Batchelor (ex officio)
Stu Davies
Andrew Evans (from 19th October 2020)
Anne de Reybekill
Magdy Fahmy
Ali Gibbons
Gill Miller
Phil Roberts
Martin Smith
Andy Thorne
Peter Webster

Treasurer

John Allan (until 19th October 2020)
Phil Roberts (from 19th October 2020)

Secretary

Fiona Prichard

Principal address	St Michael's Church Devon Road Newton Chester CH2 2PX
Charity number	1131910
Independent Examiner	Mr W Baines Bayliss Baines Ltd 1 st Floor 29 Chester Street Wrexham LL13 8BG
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ
Solicitors	Cullimore Dutton, Solicitors White Friars Chester CH1 1XS

Vicars Report

I daresay most people will begin their reports with 'Well what a strange year it has been'. I would wholeheartedly endorse that sentiment. We finished 2019 with a good Christmas and began the New Year with a real sense of expectancy. The full staff team was in place and the PCC had put together a team to look at a potential building programme. January and February saw the Stream groups continuing to thrive and links with the local community were developing. Likewise, the work in the local schools was gaining momentum. All was looking good! Then came March and words such as 'unprecedented' and 'furlough' became more and more common. We certainly entered into uncharted waters in the life of the church. Physical attendance was slowly denied to us and we had to think very creatively how we might conduct services through new mediums. It was a big learning curve for all of us and took us out of our comfort zone. But how people rose to the challenge and we discovered other ways of connecting together and even reaching a wider audience. There have definitely been some benefits to the increased use of technology, which hopefully we will take into the future. The PCC was given permission to be able to conduct business via zoom and so discussions about church in Covid resumed.

We were allowed to gather for a short period of time but soon were hit by another lockdown.

Though there have been lots of disappointment and frustrations there certainly have been some positive outcomes.

1. We all had an opportunity to consider what are the priorities in our lives and to appreciate more what we do have.
2. The whole sense of Pastoral dependence was highlighted and particular thanks to Estelle Byrne for drawing together a team that really tried to connect and pray for people.
3. It has given us opportunity to consider what we mean by 'church' and how we might be more effective.
4. The development of technology in the way we conduct services, have meetings and encourage fellowship has been good. We need to continue developing this.
5. There have been some lovely stories of grace and people connecting with St Michael's that may not have happened in 'normal times'.
6. The level of support and appreciation from the congregation has been evident in letters, emails and other messages.

If you recall in 2020, we did a sermon series on 1 Peter and on Ezra. These both looked at God's dispersed or scattered people and how they lived and how they got back to 'normal'. We are in a time of great upheaval but God's people, throughout history have been in that situation before. I think it is important that as we look to the future (which still remains very uncertain) that we learn the lessons from the past and present.

May we continue to love one another and show grace to each other. We look to God, that He will continue to work in us and through us and trust Him for all that lays ahead.

In all this you greatly rejoice, though now for a little while you may have had to suffer grief in all kinds of trials. These have come so that the proven genuineness of your faith—of greater worth than gold, which perishes even though refined by fire—may result in praise, glory and honor when Jesus Christ is revealed.

Love and prayers

Pete

PCC Report 2020

The PCC held seven meetings during the year. The meetings in January and February were held in Kings Way Café. Owing to the unfolding Covid-19 pandemic crisis and the ensuing lockdown (which started on 23rd March) the meeting for March was cancelled. Meetings did not resume until May when that meeting and subsequent meetings were held via Zoom, starting at 8.00 pm. Each PCC meeting began with a time of Bible reading and prayer. There was also a PCC Away Day held at Farndon Village Hall on 8th February.

Below is a summary of the main topics of discussion and decisions reached by the PCC during 2020.

There are a number of sub committees that produce reports to the PCC regularly throughout the year. These are – Finance, Fabric, World Mission, Children and Youth, Kings Way Café, Human Resources and Health and Safety. Detailed reports from these committees are included later in the Review of the Year, together with reports from other groups.

Covid-19 Crisis

A PCC Meeting was called via Zoom following an announcement from the Prime Minister on 10th May that over the following two months lockdown restrictions were to be eased. The easing of restrictions meant the possibility of a limited opening of the church. At the start of lockdown, services had been recorded and shown on line, with access to the recorded service available any time during each Sunday. At the May meeting different options of providing services were discussed. It was agreed that the possibility of live streaming be explored and a proposal was made that a video capture device be purchased to enable this. An email giving further details of the proposed purchase was subsequently circulated to PCC members, requesting a response, of whom 16 were in favour and 1 was against.

At the June meeting the opening of the church was again discussed. It was proposed that a Sunday prayer service, starting at 9.00 am, be instated which would be open to a limited number of invited people who could attend in person with the service also being live streamed for access on line by other church members. A written protocol would be drafted setting out how the church could be opened safely and social distancing maintained. The proposal was put to a vote with 14 in favour and 1 against.

At the September meeting, Pete informed the members of the PCC that the service had been well received and would move to a 10.00 am slot, starting in October. He said that the service would continue in the same format for as long as regulations permitted. A second lockdown came into force at the beginning of November resulting in church members no longer being able to attend services in person. The services continued to be live streamed from the church but with no church members attending. All other church meetings/events were held via Zoom and Pete informed the PCC Members about the events happening on Zoom for Advent and Christmas at the November meeting.

Finance

There was a change of Treasurer during the year. John Allan stood down as Treasurer at the APCM on 19th October. Phil Roberts was duly appointed as Treasurer at the PCC Meeting immediately following the APCM. Finance reports were presented at the May, June, September and November meetings.

The decisions below were made at the November meeting following proposals by the Treasurer:

- A deficit budget was approved with 24 in favour, 0 against and 4 abstentions. The budget was approved subject to the understanding that it could be amended should financial demands dictate.
- It was agreed that the church remain with Parish Buying regarding the Gas and Electricity contracts for a further year.
- It was agreed that the insurance contracts for the church properties and Kings Way be changed from Ecclesiastical to Trinitas.

Kings Way Café

Pete informed the meeting in February that Ruth Richards had been appointed as the Café Manager. Ruth started as Manager on Monday, 2nd March.

At the meeting in May the Treasurer reported that a Business Grant of £10,000 had been obtained on behalf of the Café and further grants of £2,460 had been obtained for providing meals for the vulnerable.

Pete gave an update on the Café at the June PCC meeting and confirmed that the Café had been successful in obtaining a further grant, in conjunction with the Hub in Kingsway, to provide meals for children who qualified for free school meals.

Children and Youth Work

Sas (McConville) was furloughed from April until the beginning of September when she started working two days a week. She and Rob (Kophamel) presented reports on their work at the September meeting and outlined how they wished to continue to provide support for those in the church and the community.

Pastoral Update

Estelle Byrne gave pastoral updates to the PCC members at the meetings in May and June.

Staffing

Pete reported to the January meeting that Mary Webster would finish as Lettings Coordinator at the end of January and that Jenny Davies had been appointed as her successor. He also informed the meeting that Ben Tait had resigned as Church Cleaner and that Liz Durnford had been appointed as his successor.

Pete informed members of the PCC at the June meeting that Fiona Prichard would be retiring as Bookkeeper from the end of September and David Hollins had been appointed to replace her.

Pete informed members of the PCC at the September meeting that Sas, who had been furloughed since April had started working two days a week from the beginning of September. He also said that Sarah Batchelor had started training for ordination and so would become a member of staff in order that she could learn about the workings of the church.

Pete informed members of the PCC at the October meeting that Liz Durnford had resigned from her roles as Church Cleaner and Café Cook. It was agreed that the appointment of a successor would be delayed until after the Covid-19 crisis.

Fabric

Peter Webster gave a fabric update to members of the PCC at the June meeting and explained how the church had been adapted in order to allow social distancing.

Building Project

A small team of church members led by Ruth McKew had been appointed in 2019 to investigate improving the church building. An architect had been approached with a view to drawing up some initial plans. Ruth gave an update on progress on behalf of the Building

Group to the PCC meetings in January, February and May. The architect had come up with several ideas which needed to be condensed down in order to present 2 or 3 ideas to the church family. However, caution in proceeding any further was urged at the meeting in May because of the changing requirements of social distancing. No further discussions took place during 2020.

Church House Party

It was not possible for the House Party to go ahead in 2020 due to the Covid-19 crisis. It was agreed at the May PCC meeting that people who had paid deposits (or in full) to go to the house party be offered the choice of either their payment being kept as a deposit for the 2021 House Party, or their payment being donated to Cloverley Hall or having their payment refunded.

Hall Lettings

Pete informed PCC members at the September meeting that the church hall was being rented out to the AA Group as it was regarded as beneficial to the mental health of the group. The issue of renting out the hall to other users was discussed but it was agreed that hall lettings to all other groups/individuals should be put on hold until the New Year when the situation could be re-evaluated.

Sub Committees

At the November meeting Pete proposed that the organisational structure of the church be reconfigured. There was a discussion regarding Pete's proposal and it was agreed in principle to reconstitute the small groups of the PCC.

Other Decisions Made in 2020

- It was agreed at the meeting in January not to sell a strip of land in the church garden, as requested by a neighbour.
- It was agreed at the PCC Away Day in February that software called Church Suite be subscribed to for a minimum of 12 months.
- It was agreed at the February meeting that payroll be outsourced to KBH Accountants.
- It was agreed at the February meeting that 20 red chairs would be put on free cycle to give more room in the church.
- It was agreed at the November meeting that Operation Christmas Child would no longer be supported as a charity initiative by the church.
- It was agreed at the November meeting that CDs costing £1 each be bought and sent to certain members of the Parish instead of sending Christmas cards.

World Mission Committee Report

Currently St Michael's is supporting mission, often with agencies who in the past supported our folk when they went overseas. Much prayer and deliberation has gone into finding people whose ethos fits with our thinking.

We remain a praying group for many mission organisations. Especially our prayer is for those who might seek to work outside of our parish in mission work in either the UK or Overseas.

These are the folk we support:

Hugo and Techí Vergara who are currently supporting the Bishop of Northern Argentina, Nick Drayson, in work with urban churches in Salta, Tucumán and Jujuy. Hugo and Techí have had connections with St Michael's since the 1990s, and have visited on several occasions – most recently in 2017. In 2008 a team from St M visited to help with work in Salta. Hugo has stepped down from the leadership of San Andrés in Salta (now pastored by a team of three), but continues to work with Príncipe de Paz, the first congregation he established in Salta, and in counselling couples from across the diocese. Hugo and Techí work under the auspices of CMS.

Kanat Kalmakiev is currently studying for his PhD with Oxford Centre for Mission Studies, whilst on study leave from the International Fellowship of Evangelical Students (IFES). He wants to gain formal theological training to strengthen his ability to grow new leadership in Kyrgyzstan where he lives. He is also serving as a part-time regional coordinator for Langham Preaching West Asia. He is married to Eliza and they have 2 primary aged children.

Jonathan and Helen were originally members of St Michael's before moving south to Bristol and then serving overseas with Interserve. Currently Helen is Country Team Leader for Interserve in Great Britain and Ireland and also teaches English as a foreign language. Jonathan is CEO for inHope a Bristol project offering food, shelter, hope and support to the most vulnerable in the community.

Margaret Gordon is an Interserve partner working with the homeless in Kyrgyzstan. Margaret, a nurse, has set up and co-runs a charity, Fountain of Life, for the homeless in Bishkek, providing holistic care – physical emotional and spiritual. The next step is to open the hospice which they have built, for palliative care for the dying homeless. Palliative care is a new concept for that country.

Matt and Andrea Vaughan are Interserve partners working in Communications and Education. Currently stuck in the UK, but with a home in Kuala Lumpur, they have a need for long term visas to create stability for their family. Matt is Interserve's International Communications Officer and Andrea is involved at Rocklin International School. They both hope to be involved with outreach ministry. They have 4 children.

Fane Conant (former curate at All Saints when St Michael's was its daughter church) is a gifted Evangelist. He has led 4 missions a year to the countries of Eastern Europe (mainly self-funded) bringing the message of the gospel to over 1,000 people each year. He also prays for more opportunities to speak in the UK.

Olive Frost is a Christian Encourager. A member of St Michael's for many years, she's now pioneering in North Wales. Initially trained in Obs and Gynae and Public Health, after retirement Olive has travelled extensively in the 'Stans' mainly associating with young medical students and doctors – teaching, visiting and encouraging their Christian faith.

Stephen serves with a regional ministry, advising, assisting, advocating for and equipping Christians who face pressure on account of their faith. From early 2020 he became Director of SIM Middle East, overseeing the development of SIM's mission work in the region, in partnership with local churches. 2020 has been frustrating as he has not been able to travel. He kindly preached to us, online, in April as his visit was cancelled. He and his grown up family are now based in the UK.

St Michael's also supports **CSCW** (Chester Schools Christian Work), and also send smaller amounts to the following charities, both national and local, once per year: The Bible Society, Church Pastoral Aid Society, The Simeon Trust, Care, Home for Good, Tear Fund, Hospice of the Good Shepherd, Street Pastors - Chester West, Night Church, Chester Aid to the Homeless, Five Talents, Langham Partnership, and Open Doors.

During 2020 the World Mission Committee (Alan and Judith Lowe, Alison Pantony, Anna Newton, Anne Stockdale, Jenny Toan, Lewis Rees, Martin Smith, and Mary Webster) was able to meet less often (Jan and March) but moved to meeting on Zoom in November. On January 19th 2020 Olive preached and we organised a World Mission Sunday, complete with lunch catered by the Committee, and a quiz. After lunch, with the children doing activities organised by a team from WEC, there was a Question Time Panel chaired by Pete Rugen. The panel members were Anne de Reybekill, Chris and Liz Blunt, Bob and Pam Toan and Jonathan and Jayne Price, all of whom had served overseas and been sent by St Michael's. It was a most successful event and much appreciated.

On 2nd June we had an open Zoom event for St Michael's so that Estelle Byrne could report back on her work in Kazakhstan for 2 weeks from 15th June 2019. The World Mission Committee provided support for her airfare. Olive had provided the initial contact, though many years ago a Kazak girl had been accommodated with the Byrnes, also through contact with Olive. When Mick joined Estelle for 2 weeks of holiday in the country, they were able to meet up with this family. Estelle's brief was training speech therapists - through the work of Green Pastures, associated with People International. She stayed with the manager, Jenya and his family. His wife, Madina, translated both the slides in advance and the actual teaching. Estelle had asked for prayer for the way that this worked and that she would be able to set the training at the right level for the benefit of the teachers being trained and for

the children involved. The evening was fascinating as there were many slides of both the training and of the country itself. There was also opportunity for questions.

Anne Stockdale

Children & Families Report

What a year! Although it has been a very different year, it has certainly given plenty of time for pause and reflection. God has continued to be faithful in the ministry to the church's children and families and he has given many opportunities to share Christ in our local community.

At the beginning of the year, we rebranded the children's groups and had a shuffle round of leaders. The groups are known as Fireflies, Little Sparks, Sparklers and Flames! 226, the monthly group for years 2 – 6 re-started and school friends of the children came along. An encouraging relationship was formed with the Firs School, starting a conversation about how we as a church can support them as one of the schools in the parish. Open the Book assemblies started back in Newton School. On the 14th Feb we saw many of our children and young people gathering for an extended evening of screens; this was organised to enable parents and carers to take some time out for the evening. The children across all groups gathered for an 'All In' celebration to mark the start of Lent, along with the launch of the Share the Love devotion and pancake party at Foxhill.

Due to the Pandemic, Sas was furloughed from April 2020. Over the summer term weekly videos went out as part of the Sunday services. Trying to keep families connected and checking in and new ways of supporting families "virtually" emerged as we all adapted to life in Lockdown, home schooling and working from home. Over the summer months, we launched crafts, stories and activities for all ages to enjoy, with some of the Sunday group leaders producing the videos.

In September Sas went to part-time furlough. Over the weekend of October 31st, the Light Trail saw 50 families taking part in an organised walk around the parish visiting light stops displayed in the windows of local houses and church members' houses.

In the autumn term, Mossy Church began - a new way of gathering pre-school and primary-aged children (and parents) outside for a time of creative worship. Activities included a harvest celebration, bread making, willow weaving, Bible stories and crafts. Over the autumn term, the focus was on remaining connected with church families and families known to us in the local community, local schools and CSCW. This included the production of virtual RE Lessons which were sent to Newton School to use as part of their lessons.

Over the Christmas period we were able to work alongside Ruth at the Café and the KANRA Hub helping to contribute towards the Christmas hampers going out into families in need.

We liaised with the Hub to plan and advertise the Christmas light trail in which 35 local and church families took part, along with three local schools.

Over the Christmas period, there were opportunities to reflect and gather online. Many members of our church family were involved in different ways - singing, drama, dance even the green screen! Christingle packs (including a DIY kit to encourage families to join in with the national Christingle Service online) went out to 50 households, including 20 of the local Cubs.

I would very much like to take the opportunity to say a sincere and heartfelt 'thank you' to the PCC and our church family for their support over the past year.

Sas McConville

Toddlers / Little Tykes @ St Mikes Report

The year started well, with new local families signing up to Little Tykes through contact with the café and social media. A new data form and registration process was created to keep in line with GDPR guidelines. Due to Covid and the Church of England guidance, we closed our doors in March 2020. Over the year the focus has been to keep in touch with families through the Facebook group as well as connecting with local families and childminders whilst on walks and in the local parks, embracing the opportunity to connect through shared experience! A big thank you goes out to the team of faithful volunteers who have served on the team for many years and who have continued to pray for the families whilst our doors have been closed.

Sas McConville

Youth Report

At St Michael's Church, we have an absolutely incredible community of young people who have mostly been keeping connected with us and each other through the difficulties that 2020 brought. I'd like to begin by thanking the young people for all the ways that they have been keen to get involved and stuck in, not only in the youth programs but for their creativity, commitment and input into church life as a whole. It's a privilege to see them personally growing deeper in their relationship with the Lord as we journey alongside them. We look forward, as a church, to further utilising the gifts, abilities and passions of our young people as a vital part of our church family and to further allow their voices to be heard and their input appreciated.

A huge thank-you to everyone who has helped with the church's ministry to the young people through 2020. It's been the most strange and difficult year, so your commitment,

service, passion and love for our young people is really appreciated. Thank you to those who have been praying and supporting behind-the-scenes, and to everyone who has been sending in videos for services. You all know who you are, and you're all wonderful!

January - March (Before Lockdown #1)

- **Sunday Mornings**
Pathfinders format changed to allow the Younger Youth (11-14s) their own space.
Older Youth initiative to help them integrate into main service continued.
'Serve Sunday' initiative continued to encourage young people to serve in church life.
- **Thursday Evenings**
Weekly discipleship group at Rob and Ems for Older Youth.
- **Friday Evenings**
Friday Youth NYT youth group each week at church for all ages, with extra time for the older yps.
Youth engaged with YTHX each month (Chester-wide youth worship event).
- **Youth Weekend Away**
Seven young people came to Cefyn Lea for our Chester churches weekend away, organised by Chester Youth Workers.
- **Worship Creative**
In February half-term, we held a creative worship afternoon in church for young people.
- **Upton-by-Chester High School**
The Youth Room - Weekly lunch club teamed up with Upton Baptist and All Saints, Hoole.
Regular mentoring of a young person.
- **Other**
Continued meeting with Chester Youth workers most months (Continued online through lockdown).
Screens event for youth and children.
Some young people came to MCYC:Live (Termly worship event linked with the Summer camps).
Assisted Sas (McConville) with a lesson in Newton School (January).
Several young people involved with Wednesday Night Football, organised by Andy McConville.
Catch up coffees with Older Youth.

March - December (From Lockdown #1)

- **Online and In-Person Youth Work**
2x youth hangouts each week on Zoom, one for Younger Youth, one for Older Youth (Mar-July; Nov).

In-person youth hangouts when permitted (Sep-Dec).
 Mentored a young person when allowed in guidelines (Nov-Dec).
 Distributed gift bags to each young person in lockdown #1.
 Weekly worship nights on Facebook and Instagram live for church family (March-July; Advent).
 Youth worship creative afternoon (October).
 Increased activity on our youth Instagram account to connect with young people.
 Begun monthly, Chester-wide 'Growing Leaders Course' on zoom and in-person (September).
 Linked with Darren from CSCW for our Friday Night mental well-being sessions (Kintsugi Hope).
 Tried to include young people in wider-church activities (ie. worship band, videos etc).
 3 virtual quizzes for the church family (May, July, Christmas), each well attended.
 One young person attended a Zoom call with Bishop Mark.
 Involved with MCYC (Summer camp), encouraged young people to join us.
 Continued to connect with and update parents via WhatsApp.
 Parents now being sent recaps and encouraged to keep helping YP live out their faith at home (Oct+).
 Attended guidance update sessions by the National Youth Agency.
 Linked in with *Student Connect* (Chester Uni), and spoke at the CU in lockdown.
 Unable to link with the school since lockdown, occasional contact via email.

Website, Social Media, Technology, Other

- **Services**

Processed/edited and uploaded over 225 videos since March
 Facilitated the online services through the website and YouTube channel (March-Present)
 Hosted several Zoom services (June-July).
 Developed the live-streaming of services alongside Stu Davies (September), streamed weekly.
 Video recording for services through the year, such as filming day for Carol Services.
 Several CD copies of services produced each week (May/June-September; November-Present)

- **Website and Social Media**

Website regularly updated and adapted e.g. to help facilitate services.
 Regular posting on social media (Facebook and Instagram).
 Designed and produced graphics for website, social media, videos and streaming.
 Worked alongside Ken Ball and Stu Davies to initiate and set up ChurchSuite.

- **Share the Love (Lent Devotional)**

Worked with Sas to create a digital and printed lent resource for the whole church with

daily videos, images, verses and challenges. Launched at the Foxhill Pancake Party, uploaded each night.

- **Find Jesus (Advent Devotional)**

Created a digital advent resource for the church - 25 videos, 25 images, uploaded on social media.

- **Mill View Filming**

Filmed each school year from Mill View for their online nativity (December).

- **Other**

Assisted with DoubtSpace Podcast (Editing and uploading).

Begun Year 3 of the Northwest Gospel Partnership Course (September).

Rob Kophamel

TOGS Report

TOGS group is a St Michael's outreach weekly event arranged for the elderly of the Parish, meeting on a Wednesday afternoon at the Kingsway Community Café, excluding the Summer and Christmas holiday periods. There is a team of helpers led by Pam Black with Sue and Lewis Rees, Nan Austin, Sheila Gee and Tina Peters (who sadly left in February 2020 and had been a great support).

As will be appreciated the pandemic resulted in a difficult and uncertain year for us all. Not least the TOGS with the usual programme of events short lived and curtailed after only three weeks in early March. At that time there were increasing health concerns and an expected lockdown. There was optimism that the meetings could start again after a short while. Unfortunately, the situation in the Country deteriorated and the year passed with lockdowns and Social Distancing and it was never possible to make plans for a re-start; TOGS were made aware of the situation.

However, during the year team members kept in touch with the TOGS via telephone calls, birthday cards and special anniversary cards.

Sadly, in July one of our regular TOG members, Theresa Rose, passed away suddenly. Nan Austin and myself were able to attend the funeral at the crematorium.

The team and all involved including those providing transport and home-made cake makers are thankful to God for the privilege of serving Him in this way. I would like to thank them and all involved for their encouragement, friendship and on-going commitment.

Please pray for this outreach work and that the people of the Parish would know the presence of God and continue to be inspired to come to TOGS and the Church services when this once again becomes possible.

Praise be to God.

Pam Black

Safeguarding Report

Chester Diocese has an agreement with 'thirtyone:eight' formerly known as CCPAS (Churches Children Protection Advisory Service), whereby all child protection and safeguarding documentation goes online via them. I am 'Lead Recruiter' for St Michael's Plas Newton parish. I do not recruit people though, so I am still the 'Safeguarding Officer' for the church.

During 2020, there has been little activity over recruitment, as groups have mostly been online under either Sas or Rob and of course Pre-School had been closed in 2019. At times I, or I and Ali as my deputy, have been consulted, but it has been a quiet year.

DBS clearance is required for all leaders and helpers of the many children's and young people's groups, some adults in the Kingsway Café, some in the Music group and some others. Currently we have 59 adults with DBS clearance at St Michael's. I am also responsible for ensuring that certificates are renewed when applicable, usually every five years. There are a further 11 due for renewal as they are likely to continue as volunteers in person after the pandemic.

The recruitment process puts much emphasis on us as a church to ensure that we recruit the right people for the posts we need to fill. The DBS documentation is only a small part of this process.

Everyone recruited for 'work' whether voluntary or paid, which regularly involves children/young people and sometimes vulnerable adults, therefore now needs:

- a job specification supplied by the 'team that they will belong to'
- to be chatted with/interviewed – though this can be fairly informal
- to complete an application form
- to complete a self-declaration form
- to give 2 referees, if new to the post, which it is my role to follow up
- if the post is declared a 'regulated activity', then they follow and complete an online DBS (disclosure and barring service) form
- to show documents with proof of identity and current address to me for verification

After all that, I complete, online, the second part of the form where I enter all their verified ID. This is all checked online via 'thirtyone:eight' who forward it to the Government DBS department. Notification goes to the applicant and confirmation to ourselves.

Ali Gibbons is my deputy. Any concerns raised are dealt with by both of us and forwarded on if necessary. Updated safeguarding training for St Michael's took place in September 2019 with 2 well attended sessions, presented by Ali. With few indoor opportunities in 2020 there were no further training sessions.

If you want to look at the 'thirtyone:eight' website with its hundreds of pages covering every aspect of safeguarding it is: <https://thirtyoneeight.org/> so anyone can access it and read documents /watch videos etc.

Anne Stockdale

Pastoral Support Report

Galatians teaches us that we are to "carry each other's burdens, and in this way you will fulfil the law of Christ."

The Pastoral Care Support Team exists to offer loving support to the St Michael's church family. We recognise that the Coronavirus pandemic has been generating understandable anxiety in the general population, and that our church family is not immune from this either. Whilst we are unable to meet all the needs of the congregation, we can offer a listening ear, some gentle words of support via the telephone, and where appropriate pray along with and for that person. The team members have shown themselves to be faithful and consistent in their support of many people, both in and outside of church.

Throughout the past year the Pastoral care support team has kept closely in touch through WhatsApp, which has proved invaluable as an immediate and effective way of sharing prayer and practical support needs. We have also held regular Zoom meetings to review the current support needs and pray as a group.

It has been evident too that the wider church family also very much want to be involved in supporting each other, therefore another WhatsApp group called "St Michael's family prayers" has started, along with one for everyday chat, to just keep in touch about all sorts of things and to simply strengthen our connections with each other and keep relationships going when we don't see each other face to face.

It has been so encouraging to see examples of that loving care practised in all sorts of ways from St Michael's through the pandemic. Meals have been produced by the Café team and delivered to isolated people, school packed lunches have been produced at the café for children in the community in holiday periods, shopping and prescriptions have been collected and delivered. Treats boxes have been funded and delivered to home schooling children and their long-suffering parents, and chocolate and spiritual encouragement given to our NHS workers.

We have missed seeing each other on Sundays and so for a time we had meet ups in the park when we were allowed to, and Keep in touch groups were formed between differently aged members of the congregation. More recently there has been organised Zoom conversations after the Sunday service too. All this helps keep us united as a church family,

and I know we are all looking forward to being able to share learning and fellowship again inside the church building.

Estelle Byrne

HR Report

Pensions

St Michael's has continued to comply with new Government regulations regarding Workplace pensions.

New employees have been supplied with written information regarding their rights towards a Workplace pension, advising them of the options available, and that St Michael's have nominated NEST to administer funds paid into their pension scheme.

The pension provider nominated by St Michael's is National Employment Savings Trust, (NEST), who is a Pensions Regulator approved scheme; they will invest monies paid into the pension scheme, and at the appropriate time make pension payments to our employees.

We have completed our Declaration of Compliance to The Pensions Regulator, which notifies them that St Michael's have met their legal duties, which includes paying monies over promptly together with keeping accurate records.

Letters have been issued to current members regarding increase in pension contributions in accordance with current legislation

Human Resources

Contracts have been prepared for current employees, which include new legislation regarding workplace pension, and to clarify regulations not previously included in their contract of employment.

Payroll

Assistance, advice together with cover has been ongoing through the year to the payroll department.

Dave Ash

Health and Safety Report

Pete Rugen signed and approved the H&S Policy.

Covid-19 risk assessments were prepared for Church services, the Cafe and Mossy Church. In the Church, hand sanitizers and disinfectant have been provided and the toilet locks have been changed to limit one person at a time. In the Cafe, hand sanitizer has been provided and a screen has been erected at the counter.

Annual inspection of portable fire extinguishers was undertaken.

Annual gas safety checks were undertaken in the Church and the two houses.

Annual portable appliance testing was undertaken in the Church and Cafe. In the Cafe, the microwave was condemned and the wiring to the power points on the counter was modified to meet the regulations.

The congregation was reminded of the Fire Evacuation Procedure.

A 'No Smoking' sign was fixed to the shed door.

No accidents have been reported in the Church accident book.

An emergency light was installed in the customer toilet in the Cafe.

A review of the Cafe fire risk assessment was undertaken.

The fire action notices in the Cafe were updated.

Rod Pirie

Fabric Report

No main projects have been undertaken due to Covid-19 and some holding off due to possible building projects.

The usual repairs were carried out plus the work for safe COVID-19.

The inside front wall of the church was repainted by a member of the congregation.

Toilets

- The basin taps in the Gents toilet were replaced and leaks in the wastes in both toilets were repaired.

- The bad odour in the Gents was eventually traced to the vacuum breaker which had failed open, and this was replaced.
- The cistern overflows in the Ladies had broken and had to be rebuilt.

Heating

- A blockage in the pilot light in the hot air boiler required work to clear it as spares are not available.

Roofs

- Tiles were lost off the hall roof in a storm and these were replaced and ridge tiles fitted to the north west hip.
- Scaffolding used was not removed for three months due to Covid-19.
- The leak under the window sill at the back of church had recurred and the void was filled with polyurethane foam.
- A leak in the flat roof of the link church/hall was traced to a crack in the sealing of the felt and filling this has cured the problem for now.
- The flat roof is now thirty years old and is likely that major expense will be required soon.
- The lead on the roof was remarked with “Smart Water” at the request of our insurers.

COVID-19

- The locks on the outer toilet doors were replaced to make it possible to lock the door from inside, to permit one person at a time.
- Five auto dispensers of hand sanitizer have been installed. Sprays of “Optizil”, a confirmed COVID-19 disinfectant were obtained for surface cleaning.

Café

- The last two lights have been converted to LED, and the light in the customer toilet has been changed for an LED emergency light, as the room has no windows.
- A lighting fault was corrected by an electrician.
- The kitchen has been reorganized with all the major items on shelves at eye level, providing more worktop.
- The water heater in the staff toilet has been replaced and also the hot water to the hand wash basin has been fitted with a temperature control unit.

- Two power points have been fitted to the counter, fed through a fused spur.
- The floor has been sanded and revarnished, and a walkway from the door to the till fitted.
- For COVID-19 wall mounted hand sanitizer dispensers were fitted and a plastic screen installed in front of the till.
- The wall ventilation fans work well but the solenoids operating their shutters are burnt out, and the manufactures cannot provide spares.

Houses

- The only major work done on the houses was a new double-glazed window fitted to the downstairs front window at Mannings Lane.

Thanks to all those involved in the work carried out.

Peter Webster

Garden Report

A year of imposed lockdowns has meant that neither garden working parties nor a formal lawn-mowing rota were possible for almost all of 2020. Even so, a big thanks must go to the volunteers and secret gardeners who took upon themselves the responsibility to keep the grass mown, mowers serviced, fences painted, gates repaired, hedges trimmed, roses pruned and flowerbeds flowering. You know who you are; thank you one and all!

Some work has continued toward creating an outside space that is more sustainable and wildlife friendly, yet still accessible and practical to maintain. As far as possible, hedges and shrubs have been kept to a manageable height, and flower beds weed free and furniture usable.

2021 will be my last year of service as garden coordinator. I would take this opportunity to thank all of those people who've given freely of their time, energy, enthusiasm and encouragement in maintaining and improving this valuable resource that very few churches in Chester are fortunate enough to possess. Again, thank you one and all!

Les Ellison

Kings Way Café Report

Tina Peters was Café Manager until she retired on 28th February 2020. During February I volunteered at the café one day a week until 24th February where I spent the full week learning the ropes from Tina (still volunteering) and on Friday 28th February after the café shut for the day, we had a small celebration for Tina on her retirement.

I took over as Café Manager on 2nd March and on 17th March we had to close due to COVID 19 and the first lockdown. On Saturdays during the lockdown and until 11th July Liz (Durnford) & I were doing cooked meals for the vulnerable which were distributed by Estelle Byrne & Pete Rugen each week to approximately 25 people.

During the first lockdown I cleaned the kitchen thoroughly, put in shelves to lift toasters & Microwaves off the counter top to give a better working space. I have had the customer toilet decorated including a vinyl floor (we had some left over so the staff toilet also has vinyl flooring). But since decorating the toilet we have a leak in the flat roof, I am still waiting for information on when this will be repaired. The café tables have been sanded and varnished by a volunteer and the whole of the café floor was also sanded and varnished. We have also had a vinyl walkway put in from the front door to the counter and along the counter front.

I bought a card machine and tablet so that we are able to take card payments; everyone is getting used to it. Due to the COVID 19 we opened up as a takeaway on 18th May with seats outside for people to sit at if they wanted to.

During the summer holidays we did packed lunches each week day as well as takeaway, for 4 weeks in conjunction with the Hub which was for children less fortunate. We did approximately 25 per day.

The Café reopened inside on 16th October with all the correct procedures in place including a plastic screen around the till area, washable menus, tables spaced out giving room around them (so less tables in use at the moment)

During October half term the church family kindly donated towards packed lunches once again and we had enough money to cover the school holiday before Christmas and February half term 2021.

Liz Durnford left the café on 30th October to start a full-time job as a bus driver. Then on November 5th the café had to shut due to lockdown 2, we reopened on 3rd December doing Wednesday to Saturday, then the week prior to Christmas we opened up to Christmas Eve, and have not yet reopened.

The volunteers that I had pre COVID 19 were very helpful as I was still learning the ropes of how the Café ran and what goes on every day, although some days we are short of volunteers.

Thank you, St Michael's, for all your support.

Ruth Richards

Finance Report

In order to comply with accounting regulations, we are required to state how much the Trustees donate to the charity, as a total not individually. Services provided free of charge by volunteers should be shown but, due to the difficulty in reliably measuring these, they have not been included in this year's accounts.

Overall giving to the church increased to £172,106 (Previous Year £165,322 excluding £17,295 legacy donation). Tax efficient giving to the church increased significantly to £138,014 (PY £123,318) while other church income declined due the reduction of people at services in response to government restrictions during the pandemic.

Kings Way Café was significantly impacted by the pandemic and after March was forced to close or offer only a take away service. Support was given through the Job Retention Scheme and Business Continuity Grants which minimised the deficit to £3,852 for the year after donations.

After taking into account transfers to other funds the overall net deficit for the year is £6,661 (Previous Year £25,683).

Reserves

In line with guidance from the Church of England it is the policy of St Michael's to hold reserves and to disclose its reserves policy, which is reviewed and approved by the PCC each year. For operational purposes we take these reserves to be net current assets, as these are realisable within one month.

As Mission, Youth Worker and Cafe are restricted funds their reserves cannot be used to support the activities of other funds. In contrast, General Fund reserves may be used to support any of the PCC's activities.

Our reserves policy is to hold sufficient reserves in the General Fund to cover the following costs, where they are not covered by the amounts in the relevant restricted fund:

- A maximum of 4 months and a minimum of 2 months employment costs of church staff.
- The quarterly rent payment plus 2 months employment costs of Kingsway Café.
- Any outstanding commitments made to Mission Partners at the end of the year.
- Any outstanding contracted financial commitments at the end of the year.

Any General Fund reserves over the maximum may be invested by the PCC for longer term strategic planning, growth and development such as, but not limited to:

- a) Funding building and fabric initiatives.
- b) Funding future staff to work in the paid ministries of St Michael's.
- c) Funding the purchase of staff accommodation.

At the end of 2020 the maximum and minimum General Fund cash reserves required as well as the actual cash reserves held are as follows:

Maximum reserves: £32,316

Minimum reserves: £20,406

Actual reserves: £83,532

Governance and Internal Control

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

- Selected suitable accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Prepared the financial statements on a going concern basis.
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable.
- The charity complies with relevant laws and regulations.

Risk Management

Four categories of risk are considered - Financial, Reputational, Statutory & Legal and Operational. These are considered separately below.

Financial - Theft and Fraud are the most common sources of financial risk. Theft is certainly possible but the impact is regarded as minimal. Cash is only on the premises for a short time before banking and is kept in the safes. Portable electrical equipment is security marked and the office is alarmed. All lead is marked with Smartwater and where possible replaced with a non-metal alternative. Any loss through theft is covered by insurance but we must exercise a certain discipline in ensuring proper procedures for locking up the Church/Hall. Our level of insurance cover is based on Church of England guidance using one of the two policies assessed by them as suitable and sufficient. Fraud is regarded as low risk but the impact could be significant. We follow Charity Commission guidance and have the higher tier Independent Examination of the accounts and internal controls are in place for the handling of cash and the authorisation of cheque and internet payments.

Reputational - This is difficult to foresee and could be caused by inappropriate individual behaviour, by unacceptable use of Church or church controlled premises. With our Mission work going out into the local community we could be more vulnerable and the impact on our work considerable. Our only defence is our own vigilance and church members should be aware of this need. If they have any concerns, they should pray for guidance and discuss the issue with Clergy or Wardens.

Statutory and Legal - The church has a responsibility to its Clergy, employees and to the public to meet the requirements of the Health and Safety, Charities, Child Protection and Employment legislation. The church insurance has adequate Employee and Public Liability Cover, which also covers authorised volunteers. This insurance also covers us in the event of compensation claims. In the event of a case, which could lead to a fine or other penalty, the legal costs may be covered but nothing else. We have an active Child Protection policy and Health and Safety policy.

Operational - Operational Risks are those which damage our ability to meet our objectives. The most likely risk is damage to the buildings such that they cannot be used. Much of the financial risk would be met by insurance, but we have considered how we would meet our responsibility to provide a place of Worship, to provide a place for the Older Group, for the Youth and Toddler groups and for the outreach of the Kings Way Cafe if any of the premises were unavailable. An alternative for St Michael's church would be to meet at Newton School. In the event of major damage to Kings Way Cafe an alternative location was considered unlikely at the last review. The premises are leased from Chester City Council and insurance would cover replacement of fixtures and fittings. In respect of all premises, we have considered how we would communicate with members and the community.

Phil Roberts A.C.M.A.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL FOR THE YEAR ENDED 31ST DECEMBER 2020

I report on the accounts of the Trust for the year ended 31st December 2020 which are set out on pages 25 to 36.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the 1993 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of thehave 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.

**W Baines FCCA
Bayliss Baines Limited
Chartered Certified Accountants
29 Chester Street
Wrexham
LL13 8BG**

Dated : 20th April 2020

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

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

INCOMING RESOURCES		Unrestricted General	Restricted Mission	Restricted Youth Worker	Restricted Curate's House	Restricted Kings Way Café	TOTAL 2020	TOTAL 2019
Income from:	Notes	£	£	£	£	£	£	£
Donations and legacies	2(a)	152,115	11,573	4,901	-	22,656	191,245	182,617
charitable activities	2(b)	21,790	-	-	-	-	21,790	31,251
Other trading activities	2(c)	278	-	-	-	24,234	24,512	113,429
Investments	2(d)	237	-	-	-	-	237	475
Total income		174,420	11,573	4,901	-	46,890	237,784	327,772
Expenditure on:								
Raising Funds		387	-	-	-	-	387	1,278
Charitable Activities		128,769	24,355	40,192	-	50,742	244,058	352,177
Total Expenditure		129,156	24,355	40,192	-	50,742	244,445	353,455
Net income/(expenditure) before investment gains/(losses)		45,264	(12,782)	(35,291)	-	(3,852)	(6,661)	(25,683)
Transfers between funds		(55,132)	14,004	37,743	-	3,385	-	-
Net movement in funds		(9,868)	1,222	2,452	-	(467)	(6,661)	(25,683)
Reconciliation of Funds								
Fund balances brought forward		197,755	50	(1,132)	95,000	3,383	295,056	320,739
Fund balances carried forward		187,887	1,272	1,320	95,000	2,916	288,395	295,056

There is no material difference between the reported results for the year and the historical cost results.

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

BALANCE SHEET

AS AT 31ST DECEMBER 2020

	Notes	Unrestricted General £	Restricted Mission £	Restricted Youth Worker £	Restricted Curate's House £	Restricted Kings Way £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS								
Tangible Assets	5	109,438	-	-	95,000	425	204,863	213,659
CURRENT ASSETS								
Debtors and prepayments	6	9,173	311	1,320	-	1,389	12,193	11,982
Short Term Deposits		61,494	-	-	-	-	61,494	61,305
Cash at Bank and in Hand		16,398	961	-	-	1,551	18,910	17,598
		87,065	1,272	1,320	-	2,940	92,597	90,885
CREDITORS								
Amounts due within one year	7	8,573	-	-	-	492	9,065	9,488
NET CURRENT ASSETS		78,492	1,272	1,320	-	2,448	83,532	81,397
Total assets less current liabilities		187,930	1,272	1,320	95,000	2,873	288,395	295,056
TOTAL NET ASSETS		187,930	1,272	1,320	95,000	2,873	288,395	295,056
Funds of the Charity:								
Restricted Income Funds		-	1,272	1,320	95,000	2,873	100,465	97,301
Unrestricted Funds		187,930	-	-	-	-	187,930	197,755
TOTAL FUNDS	11	187,930	1,272	1,320	95,000	2,873	288,395	295,056

Approved by the Parochial Church Council on the 22nd April 2021 and signed on its behalf by:



Rev. P. Rugen

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**Statement of Cash Flows
For the year ending 31st December 2020**

	2020	2019
	£	£
Net Movement in funds	(6,661)	(25,762)
add: Depreciation	8,796	8,797
Fixed asset additions	-	(14,277)
(Increase)/Decrease in Debtors	(212)	123
Increase/(Decrease) in Creditors	(422)	(6,114)
Net cash used in operating activities	1,501	(37,233)
Cash brought forward	78,903	116,136
Cash carried forward	80,404	78,903

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED THE 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with the Charities Act 2011.

Funds structure

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the church activities of the PCC. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants and legacies to the PCC are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either in control of the charity or have been met.

Rental income from the letting of the church hall and other properties is recognised when the rental is due.

Gift Aid receivable is included in income when there is valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Governance Costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent review and legal fees together with an apportionment of overhead and support costs.

Donated services

Services provided free of charge by volunteers includes working at the community café and maintenance of the church grounds. As it is difficult to reliably measure the time involved, these services have not been valued and included in the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets calculated to write off the cost less a residual value over their expected useful economic lives as follows:

No depreciation has been provided on the properties owned.

Freehold Land and Buildings	nil	
Shop Improvements and Equipment	25%	Straight line basis
Equipment	25%	Straight line basis

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. INCOMING RESOURCES:

	Unrestricted General £	Restricted Mission £	Restricted Youth Worker £	Restricted Curate's House £	Restricted Kings Way £	TOTAL 2020 £	TOTAL 2019 £
2(a) Donations and legacies							
Planned giving:							
Gift Aid / tax efficient donations	120,031	10,050	4,376	-	3,557	138,014	123,318
Income Tax recoverable	25,238	1,503	525	-	341	27,607	28,150
Non Gift Aid donations	3,836	20	-	-	1,621	5,477	9,663
Open Plate Collections	1,010	-	-	-	-	1,010	3,880
Legacies	-	-	-	-	-	-	17,295
Grants	2,000	-	-	-	17,137	19,137	311
	152,115	11,573	4,901	-	22,656	191,245	182,617
2(b) Charitable activities							
Photocopying and magazine income	850	-	-	-	-	850	180
Fetes, bazaars, other fund raising events	-	-	-	-	-	-	301
Church hall and house lettings	17,677	-	-	-	-	17,677	21,772
Little Tykes@St. Mikes	-	-	-	-	-	-	-
Self Funded Youth Events	1,143	-	-	-	-	1,143	370
House Party Receipts	-	-	-	-	-	-	8,628
Insurance Claims	2,120	-	-	-	-	2,120	-
	21,790	-	-	-	-	21,790	31,251
2(c) Other trading activities							
Kings Way receipts	-	-	-	-	24,234	24,234	55,616
Fees	278	-	-	-	-	278	57,813
	278	-	-	-	24,234	24,512	113,429

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. INCOMING RESOURCES: (cont.)

	Unrestricted General £	Restricted Mission £	Restricted Youth Worker £	Restricted Curate's House £	Restricted Kings Way £	TOTAL 2020 £	TOTAL 2019 £
2(d) Income from Investments							
Interest	237	-	-	-	-	237	475
	<u>237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>237</u>	<u>475</u>
TOTAL INCOMING RESOURCES	<u><u>174,420</u></u>	<u><u>11,573</u></u>	<u><u>4,901</u></u>	<u><u>-</u></u>	<u><u>46,890</u></u>	<u><u>237,784</u></u>	<u><u>327,772</u></u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. RESOURCES USED	Unrestricted Church Activities £	Restricted Mission £	Restricted Youth Worker £	Restricted Curate's House £	Restricted Kings Way £	TOTAL 2,020.00 £	TOTAL 2,019.00 £
<i>3(a) Cost of generating funds</i>							
Church magazine	387	-	-	-	-	387	1,048
Fetes, bazaars, other fund raising events	-	-	-	-	-	-	230
	387	-	-	-	-	387	1,278
<i>3(b) Charitable activities</i>							
Missionary and charitable giving							
Church Overseas:							
- Missionary societies & individuals	-	10,650	-	-	-	10,650	11,450
- Missionary Societies-Interserve	-	6,800	-	-	-	6,800	7,400
- Relief and development agencies	-	700	-	-	-	700	600
Home missions & other Church Societies	352	4,456	-	-	-	4,808	5,012
Secular Charities	-	1,600	-	-	-	1,600	500
Overseas visits	-	-	-	-	-	-	-
Ministry:							
Diocesan parish share	67,624	-	-	-	-	67,624	65,975
Vicars expenses	1,118	-	-	-	-	1,118	1,542
Vicarage	3,017	-	-	-	-	3,017	3,330
Curate's House, 13 Mannings Lane South	1,132	-	-	-	-	1,132	786
Curate-Youth Worker expenses	-	-	348	-	-	348	1,453
Youth Worker - Employment Costs	-	-	39,844	-	-	39,844	37,030
Youth Worker's House, 5 Devon Road	315	-	-	-	-	315	399
Church/Hall maintenance	3,482	-	-	-	-	3,482	2,908
Church/Hall running expenses	14,363	-	-	-	-	14,363	8,122
Upkeep of services	1,422	-	-	-	-	1,422	1,661
Upkeep of church grounds	1,146	-	-	-	-	1,146	226

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. RESOURCES USED (cont.)

	Unrestricted Church Activities £	Restricted Mission £	Restricted Youth Worker £	Restricted Curate's House £	Restricted Kings Way £	TOTAL 2,020.00 £	TOTAL 2,019.00 £
<i>3(b) Charitable activities</i>							
Children & Youth	1,197	-	-	-	-	1,197	2,978
Light Project Worker Costs	-	-	-	-	-	-	-
House Party Costs	-	-	-	-	-	-	10,704
Training and Conferences	1,285	-	-	-	-	1,285	1,026
Other Outreach & Support costs	1,033	89	-	-	-	1,122	1,474
Self Funded Youth Events	690	-	-	-	-	690	602
Cleaner's wages	1,939	-	-	-	-	1,939	4,113
Salaries, wages, honoraria	14,335	-	-	-	22,831	37,166	123,891
Rent	-	-	-	-	4,632	4,632	9,000
Other Kings Way running costs	-	-	-	-	20,244	20,244	28,641
Equipment depreciation	8,371	-	-	-	424	8,795	8,797
Computer costs, printing & stationery	2,705	-	-	-	217	2,922	4,531
Phone & stamps	1,528	-	-	-	574	2,102	2,069
Secretarial/book keeping/admin	-	-	-	-	1,713	1,713	4,042
Bank charges and legal costs	65	60	-	-	107	232	235
Independent Examiner's Fees	1,650	-	-	-	-	1,650	1,680
	<u>128,769</u>	<u>24,355</u>	<u>40,192</u>	<u>-</u>	<u>50,742</u>	<u>244,058</u>	<u>352,177</u>
TOTAL EXPENDITURE	<u>129,156</u>	<u>24,355</u>	<u>40,192</u>	<u>-</u>	<u>50,742</u>	<u>244,445</u>	<u>353,455</u>

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

4. STAFF COSTS

	2020 £	2019 £
Wages and salaries	78,674	161,975
Social security costs	3,325	7,487
	81,999	169,462

There were no employees who earned more than £60,000 during the year.

The average number of employees analysed by function was:

	Number	Number
Charitable activities	2	2
Furtherance of Charity's objectives	1	7
Management and administration of the church	1	1
	4	10

5. FIXED ASSETS

	Freehold land and buildings £	Equipment £	Kings Way improvements and equipment £	Total £
Cost				
As at 1st January 2020	192,500	56,908	17,970	267,378
Additions	-	-	-	-
Disposals	-	(1,208)	-	(1,208)
As at 31st December 2020	192,500	55,700	17,970	266,170
Depreciation				
As at 1st January 2020	-	36,598	17,121	53,719
Charge for the Year	-	8,372	424	8,796
Eliminated on Disposal	-	(1,208)	-	(1,208)
As at 31st December 2020	-	43,762	17,545	61,307
Net Book Value				
As at 31st December 2020	192,500	11,938	425	204,863

Included within freehold land and buildings is the land behind the church centre which was formerly part of "Pinetops" garden, purchased at £40,000 with funds from the development fund.

6. DEBTORS

	2020 £	2019 £
Income Tax Recoverable	6,496	7,163
Prepayments and Accrued Income	3,231	4,988
Other Debtors	2,467	(169)
	12,194	11,982

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

7. CREDITORS : AMOUNTS DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade Creditors	4,759	5,478
Independent Examiner Fee	3,300	1,650
Other Creditors	1,007	2,360
	<u>9,066</u>	<u>9,488</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2020	2019
			£	£
Fixed Assets	109,438	95,425	204,863	213,659
Current Assets	87,065	5,532	92,597	90,885
Current Liabilities	(8,573)	(492)	(9,065)	(9,488)
Fund Balance	<u>187,930</u>	<u>100,465</u>	<u>288,395</u>	<u>295,056</u>

9. FEES, GRANTS AND EXPENSES PAID TO PCC MEMBERS & MEMBERS OF THEIR FAMILIES.

Fees and Grants			2,020	2,019
			£	£
Fees				
Mrs M Webster - Hall rentings co-ordinator (wife of Mr P. Webster)			312	1,859
Mrs J Davies - Hall rentings co-ordinator (wife of Mr S. Davies)			1,607	-
			<u>1,919</u>	<u>1,859</u>
	Number	Number	Total	Total
	2020	2019	2,020	2,019
Expenses			£	£
Travel and hospitality expenses	2	2	467	780
Phone and internet expenses	2	2	808	1,380
	<u>3</u>	<u>3</u>	<u>1,275</u>	<u>2,160</u>

The total donations made by the PCC members during the year was £38,011 (2019 - £46,415)

10. FINANCIAL COMMITMENTS

At 31st December 2020, the charity has annual commitments under non-cancellable leases as follows:

	2020	2019
	£	£
Equipment		
Expiry Date		
Three to five years	1,201	4,284
One to two years	1,679	672

PCC OF THE ECCLESIASTICAL PARISH OF PLAS NEWTON ST. MICHAEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

11. STATEMENT OF FUNDS

	At 1st January 2020 £	Income £	Expenditure £	Transfers £	At 31st December 2020 £
General Reserve	197,755	174,420	129,156	(55,132)	187,930
Total Unrestricted Funds	197,755	174,420	129,156	(55,132)	187,930
Mission Fund	50	11,573	24,355	14,004	1,272
Youth Worker Fund	(1,132)	4,901	40,192	37,743	1,320
Curate's House Fund	95,000	-	-	-	95,000
Kings Way Fund	3,383	46,890	50,742	3,385	2,873
Total Restricted Funds	97,301	63,364	115,289	55,132	100,465
Total Funds	295,056	237,784	244,445	-	288,395

The General reserve represents the free funds which are used for church activities.

The Mission fund was set up to support mission activities and partners serving outside St. Michael's Church, either in this country or outside the U.K.

In the event of having more funds than required to support any individual mission partner, any excess funds will be used to support the mission activities of St. Michael's. This will not be for the general use of the PCC.

The Youth Worker fund was set up to fund the employment, activities and expenses of a youth worker and as such forms part of the mission and outreach of St. Michael's Church, to young people. Any unused funds will be put to the general purposes of the Parochial Church Council. The Youth Worker fund was previously named the Youth Pastor fund.

The Curate's House fund is to provide a house for a curate. Any surplus funds will be transferred to the general funds of the PCC.

The Kings Way fund is to provide funds to help run a community internet cafe in the Kingsway shops. The principal aim of the Kings Way Community Cafe is to engage with and provide a means of outreach and support to the community based around the Kingsway shops and estate.

Mission Giving

FOR THE YEAR ENDED 31ST DECEMBER 2020

	£	£
Interserve		
Jon and Helen Lees	3,400	
Matthew Vaughan	3,400	6,800
Church Overseas		
Hugo and Tetchi (SAMS)	2,800	
Stephen Judson (SIM)	3,000	
Kanat Kalmakiev	2,000	
Margaret Gordon-Central Asia	1,400	
Fane Conant	500	
Open Doors	500	
WEC	250	
Langham Partnership International	200	
Olive Frost	-	
Ali Jones (Uganda)	-	
Estelle Byrne (Kazakhstan)	-	
Member Care	-	
Andy & Kath Harrison (China)	-	10,650
Home Missions		
CSCW	2,920	
UCCF	-	
CPAS	500	
Street Pastors	450	
CARE	800	
Night Church Chester	400	
Home for Good	300	
Bible Society	250	
Simeon Trust	200	
Church Army	-	5,820
Relief and Development Agencies		
Tear Fund	500	
Five Talents	200	700
Secular Charities		
Hospice of the Good Shepherd	1,300	
Chester Aid for the Homeless	300	1,600
Less Brought forward		(1,364)
Total Missions giving		24,206
Training Courses		-
Travelling Expenses		89
Bank Charges		60
		24,355