

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

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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

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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)

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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

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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

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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

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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

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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
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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

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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

<i>The estimated full time equivalent number of all staff employed as above</i>	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 £
<i>Current year</i>					
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 £
<i>Current year</i>					
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

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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

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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				-

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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

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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.