

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

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	10
Independent Examiner's Report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	13
Statement of Financial Activities - Prior Year statement	14
Movements in funds	16
Balance sheet	17
Notes to the accounts	18

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 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 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
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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	<p>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.</p> <p>Garden Fund to provide an outdoor shelter for children's work in the Church Garden.</p> <p>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.</p>

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

<i>Support costs before reallocation</i>	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