

## PCC Report – April 2023

### Ex officio Members

Vicar

Curate

### Wardens

Jane Chesters

Steve Baker

### Deputy Wardens

Julie Scregg

Jane Casey

### Deanery Synod Members

Eunice Johnson

Olive Kielty

Tony Bassett

Sue Beattie

Evan Humphreys

Louise Gilmartin

Barbara Brassey

Lauren Campbell

Derick Kielty

Andy Vernon

Bryan Douglas-Dala

Jennifer Rick

Rachel Rimmer

David Wilkinson

Helen Nile

Will Dickinson (co-

opted)

Electoral Roll Officer – David Williams

The work of the PCC over the last 12 months has increased greatly because of the interregnum and also the preparation for our new incumbent. This involved the preparation of our Parish Profile which is a lengthy and detailed document setting out information about us, where we are presently as a Church and what we want from our new Vicar.

In addition to any issues arising, each PCC meeting also dealt with the following:

- Consideration of fabrics, finance, mission and charitable giving, safeguarding and pastoral matters

- Any issues arising in relation to the Church Hall
- A report from Deanery Synod meetings
- Any other issues which required discussion

The following meetings have taken place:

23 May 2022 – PCC meeting

12 July 2022 – PCC meeting

5 September 2022 – PCC meeting

18 September 2022 – additional meeting to deal with signatories on the church bank account

21 September 2022 – meeting with the Archdeacon and our patron Tim Stratford

15 November 2022 - further meeting with Tim Stratford

27 November 2022 – additional meeting to discuss revisions to the Parish Profile

29 November 2022 – Special Meeting with the Rural Dean David Vestergaard required as part of the appointment process of our new incumbent

14 January 2023 – Away Day

22 January 2023 – additional meeting to approve the submission of the Church accounts for independent audit

13 March 2023 – PCC meeting

Helen Nile  
PCC Secretary  
April 2023



**Frankby PCC**

**Financial Statements**

**Year Ended 31/12/2022**

## **Independent Examiners Report to the Trustees of Frankby with Greasby PCC**

I report on the accounts of the PCC for the year ended 31/12/2022 which are set out on the following pages.

### **Respective responsibilities of Trustees and Examiner**

The PCC's Trustees are responsible for the preparation of the accounts. The PCC's Trustees consider that an audit is not required this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;  
To follow the procedures laid down in the General Directions given by the Charity Commission under section 144 (5) (b) of the 2011 Act; AND  
To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

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

### **Independent Examiners Statement**

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to;
- a) Keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) Prepare accounts which accord with the accounting requirements of the 2011 Act

Have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

EXAMINER: Mrs Jayne Stirrup ACMA

QUALIFICATION: Associate of the Chartered Institute of Management Accountants  
Contact ID 1-KRMP

ADDRESS: 24 Miles Lane, Greasby, Wirral CH49 3PA



|                                |            |    |                        |  |         |       |
|--------------------------------|------------|----|------------------------|--|---------|-------|
| Frankby PCC Accounts           |            |    | Charity No<br>(if any) |  | 1131951 | CC17a |
| Annual accounts for the period |            |    |                        |  |         |       |
| Period start date              | 1st Jan 22 | To | 31st Dec 22            |  |         |       |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |
| <b>Incoming resources from generated funds</b>                                  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Voluntary income  |                         | S01  | 289,818                 | 3,094             | -                    | 292,912              | 92,152               |
| Activities for generating funds   |                         | S02  | 1,522                   | 5,541             | -                    | 7,063                | 3,850                |
| Investment income   |                         | S03  | 238                     | -                 | -                    | 238                  | 27                   |
| <b>Incoming resources from charitable activities</b>                            |                         | S04  | 20,850                  | 4,905             | -                    | 25,755               | 19,097               |
| <b>Other incoming resources</b>   |                         | S05  | -                       | -                 | -                    | -                    | -                    |
| <b>Total incoming resources</b>   |                         | S06  | 312,428                 | 13,540            | -                    | 325,968              | 115,126              |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |
| <b>Costs of Generating Funds</b>  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Costs of generating voluntary income  |                         | S07  | -                       | -                 | -                    | -                    | -                    |
| Fundraising trading costs   |                         | S08  | -                       | -                 | -                    | -                    | -                    |
| Investment management costs   |                         | S09  | -                       | -                 | -                    | -                    | -                    |
| <b>Church Activities</b>  |                         | S10  | 104,485                 | 18,402            | -                    | 122,886              | 102,636              |
| <b>Charitable activities</b>  |                         | S11  | -                       | 3,497             | -                    | 3,497                | 5,900                |
| <b>Staff costs/Youth workers</b>  |                         | S12  | -                       | -                 | -                    | -                    | -                    |
| <b>Total resources expended</b>   |                         | S13  | 104,485                 | 21,899            | -                    | 126,383              | 108,536              |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         | S14  | 207,944                 | - 8,359           | -                    | 199,585              | 6,589                |
| <b>Gross transfers between funds</b>  |                         | S15  |                         |                   | -                    | -                    | -                    |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         | S16  | 207,944                 | - 8,359           | -                    | 199,585              | 6,589                |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  | -                       | - 15,183          | -                    | - 15,183             | - 15,183             |
| Gains and losses on investment assets   |                         | S18  | -                       | -                 | -                    | -                    | -                    |
| <b>Net movement in funds</b>  |                         | S19  | 207,944                 | - 23,542          | -                    | 184,402              | - 8,594              |
| <b>Total funds brought forward</b>  |                         | S20  | 10,591                  | 708,341           |                      | 718,932              | 727,526              |
| <b>Total funds carried forward</b>  |                         | S21  | 218,535                 | 684,799           | -                    | 903,334              | 727,527              |

## Section B Balance sheet

|   |           | Note | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|-----------|------|-------------------------|------------------------------|----------------------|----------------------|----------------------|
|   |           |      | F01                     | F02                          | F03                  | F04                  | F05                  |
| <b>Fixed assets</b>                                   |           |      |                         |                              |                      |                      |                      |
| Tangible assets                                       | (Note 9)  | B01  | -                       | 659,247                      | -                    | 659,247              | 674,431              |
|   |           | B02  | -                       | -                            | -                    | -                    | -                    |
| Investments   | (Note 10) | B03  | -                       | -                            | -                    | -                    | -                    |
| <b>Total fixed assets</b>                             |           | B04  | -                       | 659,247                      | -                    | 659,247              | 674,431              |
| <b>Current assets</b>                                 |           |      |                         |                              |                      |                      |                      |
| Stock and work in progress                            |           | B05  | -                       | -                            | -                    | -                    | -                    |
| Debtors   | (Note 11) | B06  | -                       | -                            | -                    | -                    | -                    |
| (Short term) investments                              |           | B07  | -                       | -                            | -                    | -                    | -                    |
| Cash at bank and in hand                              |           | B08  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Total current assets</b>                           |           | B09  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Creditors: amounts falling due within one year</b> | (Note 12) | B10  | -                       | -                            | -                    | -                    | -                    |
| <b>Net current assets/(liabilities)</b>               |           | B11  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Total assets less current liabilities</b>          |           | B12  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |
| <b>Creditors: amounts falling due after one year</b>  | (Note 12) | B13  | -                       | -                            | -                    | -                    | -                    |
| <b>Provisions for liabilities and charges</b>         |           | B14  | -                       | -                            | -                    | -                    | -                    |
| <b>Net assets</b>                                     |           | B15  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |
| <b>Funds of the Charity</b>                           |           |      |                         |                              |                      |                      |                      |
| Unrestricted funds                                    |           | B16  | 218,535                 |                              |                      | 218,535              | 10,591               |
|   |           | B17  | -                       |                              |                      | -                    | -                    |
| Restricted income funds (Note 13)                     |           | B18  |                         | 684,798                      |                      | 684,798              | 708,341              |
| Endowment funds (Note 13)                             |           | B19  |                         |                              | -                    | -                    | -                    |
| <b>Total funds</b>                                    |           | B20  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
|           |            |                  |
|           |            |                  |

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* ☒ Accounting Standards;
- or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                   |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br><br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br><br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 3                      Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

|  | Analysis                            | This year      |                   | Last year     |                   |
|--|-------------------------------------|----------------|-------------------|---------------|-------------------|
|  |                                     | Unrestricted£  | Restricted        | Unrestricted£ | Restricted        |
| <b>Voluntary income</b>                              | Planned Giving                      | 70,103         | 2,367             | 74,708        | 5,247             |
|  | Collections (open plate) + sundries | 7,482          |                   | 4,955         |                   |
|  | Gift Days                           | -              | -                 | -             | -                 |
|  | Grants                              | -              | -                 | -             | -                 |
|  | Donations                           | 132,233        | 727               | 1,234         | 6,007             |
|  | Legacies                            | 80,000         |                   | -             |                   |
|  | <b>Total</b>                        | <b>289,818</b> | <b>3,094</b>      | <b>80,897</b> | <b>11,254</b>     |
| <b>Activities for generating funds</b>               | Coffee Morning                      |                |                   |               |                   |
|  | Special Events                      | -              | 4,019             | -             | 3,800             |
|  | Magazine                            |                |                   |               |                   |
|  | Post Box                            | 1,522          | 1,522             | -             | 50                |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>1,522</b>   | <b>5,541</b>      | <b>-</b>      | <b>3,850</b>      |
| <b>Investment income</b>                             | Interest                            | 238            | -                 | 27            | -                 |
|  |                                     |                |                   |               |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>238</b>     | <b>-</b>          | <b>27</b>     | <b>-</b>          |
| <b>Incoming resources from charitable activities</b> | Church Hall Rent                    | 17,479         |                   | 9,585         |                   |
|  | PCC Fees                            | 3,371          | 4,905             | 4,214         | 5,298             |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>20,850</b>  | <b>4,905</b>      | <b>13,799</b> | <b>5,298</b>      |
| Page Total   |                                     | 312,428        | 13,540<br>325,968 | 94,723        | 20,402<br>115,126 |

**Section C**                      **Notes to the accounts**                      **(cont)**

**Note 4**                      **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

|                                      |                              | This year            |                        | Last year            |                    |
|--------------------------------------|------------------------------|----------------------|------------------------|----------------------|--------------------|
|                                      |                              | Unrestricted Funds £ | Restricted Funds £     | Unrestricted Funds £ | Restricted Funds £ |
| Costs of generating voluntary income | Analysis                     |                      |                        |                      |                    |
|                                      | Events Costs                 | -                    |                        | -                    | -                  |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    |                        | -                    | -                  |
| Fundraising trading costs            | Coffee Morning               | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    |                        | -                    |                    |
| Church Activities                    | Parish Share                 | 69,667               |                        | 68,132               |                    |
|                                      | Building maintenance Costs   | 9,039                | 4,719                  | 1,485                | 106                |
|                                      | Church Hall                  | 3,767                | -                      | 1,190                | -                  |
|                                      | Curate's Rental              |                      | 8,525                  |                      | 9,300              |
|                                      | Utilities                    | 9,256                |                        | 5,625                |                    |
|                                      | CBF Fees                     |                      | 4,450                  |                      | 4,705              |
|                                      | Churchyard & Church Cleaning |                      |                        |                      |                    |
|                                      | Youth & Children             |                      |                        | -                    |                    |
|                                      | Clergy Expenses              | 1,466                | 395                    | 1,966                | 44                 |
|                                      | Insurance & Rates            | 10,400               |                        | 9,048                |                    |
|                                      | Post Box                     |                      | 312                    |                      | 50                 |
|                                      | Stationery                   | 890                  |                        | 985                  |                    |
|                                      | Organist                     | -                    |                        | -                    |                    |
|                                      | Tuesday Group/Choir          | -                    |                        | -                    |                    |
|                                      | Magazine costs               | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | 104,485              | 18,402                 | 88,431               | 14,205             |
| Charitable activities                | Overseas Charities           | -                    | 1,930                  | -                    | 3,598              |
|                                      | Home Charities               |                      | 1,567                  |                      | 2,302              |
|                                      | provision for tithe          | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    | 3,497                  | -                    | 5,900              |
| Staff Costs Youth Workers            |                              | -                    | -                      | -                    | -                  |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    | -                      | -                    | -                  |
| Total                                |                              | 104,485              | 21,899                 | 88,431               | 20,105             |
| Total from 2022 accounts             |                              | <b>125,064</b>       |                        |                      |                    |
| Total from above                     |                              | 126,383              | Tot from 2021 accounts | 108,587              | 108,536            |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
| <b>Total</b>      | -                         | -                        | -                        | -               |

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
| £         | £         |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
|                |                |
|                |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Gross wages, salaries and benefits in kind | -              | -              |
| Employer's National Insurance costs        | -              | -              |
| Pension costs                              | -              | -              |
| <b>Total staff costs</b>                   | -              | -              |

**7.2 Average number of full-time equivalent employees in the year**

|  | This year<br>Number | Last year<br>Number |
|--|---------------------|---------------------|
| The parts of the charity in which the employees work |                     |                     |
| Fundraising  | -                   | -                   |
| Charitable Activities                                | -                   | -                   |
| Governance   | -                   | -                   |
| Youth Work   | 0.00                | 0.00                |
| <b>Total</b>   | -                   | -                   |

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

| Purpose for which grants made | Grants to institutions<br>Total amount £ | Grants to individuals<br>Total amount £ |
|-------------------------------|--|---|
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
| <b>Total</b>                  | -  | -                                       |

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

| Names of institutions               | Purpose | Total amount of grants paid £ |
|-------------------------------------|---------|-------------------------------|
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
| <b>Total grants to institutions</b> |         | -                             |

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

|                         | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total   |
|-------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---|---------|
|                         | £                         | £                      | £                                   | £                                | £   | £       |
| Balance brought forward | 759,160                   |                        | -                                   | -                                | -   | 759,160 |
| Additions               |                           | -                      | -                                   | -                                |   | -       |
| Revaluations            | -                         | -                      | -                                   | -                                | -   | -       |
| Disposals               | -                         | -                      | -                                   | -                                | -   | -       |
| Transfers *             | -                         | -                      | -                                   | -                                | -   | -       |
| Balance carried forward | 759,160                   | -                      | -                                   | -                                | -   | 759,160 |

**9.2 Accumulated depreciation and impairment provisions**

|                |          |          |          |          |          |
|----------------|----------|----------|----------|----------|----------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB |
| <b>** Rate</b> | 2.00%    | 20.00%   |          |          |          |

|                              |        |   |   |   |   |        |
|------------------------------|--------|---|---|---|---|--------|
| Balance brought forward      | 84,729 |   | - | - | - | 84,729 |
| Depreciation charge for year | 15,183 |   | - | - | - | 15,183 |
| Impairment provisions        | -      | - | - | - | - | -      |
| Revaluations                 | -      | - | - | - | - | -      |
| Disposals                    | -      | - | - | - | - | -      |
| Transfers*                   | -      | - | - | - | - | -      |
| Balance carried forward      | 99,913 | - | - | - | - | 99,913 |

**9.3 Net book value**

|                 |         |   |   |   |   |         |
|-----------------|---------|---|---|---|---|---------|
| Brought forward | 674,431 | - | - | - | - | 674,431 |
| Carried forward | 659,247 | - | - | - | - | 659,247 |

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

|   | £ |
|---|---|
| Carrying (market) value at beginning of year        | - |
| <b>Add:</b> additions to investments at cost        | - |
| <b>Less:</b> disposals at carrying value            | - |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year              | - |

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

|   | <b>10.2<br/>Market value at<br/>year end<br/>£</b> | <b>10.3<br/>Income from<br/>investments for<br/>the year<br/>£</b> |
|---|--|--|
| <b>Investment properties</b>  | -  | -  |
| Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes | -  | -  |
| Investments in subsidiary or connected undertakings and companies   | -  | -  |
| Securities not listed on a recognised Stock Exchange  | -  | -  |
| Cash held as part of the investment portfolio   | -  | -  |
| Other investments   | -  | -  |
| <b>Total</b>  | -  | -  |

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

|                        |  |
|------------------------|--|
| <b>Investment held</b> |  |
| <b>Market Value</b>    |  |



**Section C****Notes to the accounts****(cont)**

280.65

**Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|--|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
|                                     |                | -  | -              |
| -                                   | -              | -  | -              |
| 0                                   | 0              | -  | -              |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|--|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
|                                     |                | -  | -              |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |
|                                     | -              | -  |                |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

|  |
|--|
|  |
|--|

**Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name                 | Type PE, EE or R | Purpose and Restrictions                          |
|---------------------------|------------------|---|
| ST JOHNS APPEAL           |                  | For building & general St John's costs            |
| FABRICS FUND              |                  | All building costs                                |
| YOUTH AND CHILDREN        |                  | To assist with youth work                         |
| Children's Account Budget |                  | from legacy specially for children                |
| CHILDREN'S WORK           |                  | For work associated with Children's worker        |
| St Nicholas Donation      |                  | donation in 2009 for work on St Nicholas          |
| Church Hall Fund          |                  | For the replacement of the Church Hall            |
| Curate's Fund             |                  | Fund for house rental / now renamed ministry fund |
|                           |                  |   |

**13.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

| Fund names                | Fund balances brought forward<br>£ | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|---------------------------|------------------------------------|-------------------------|-------------------------|----------------|-----------------------|------------------------------------|
| ST JOHNS APPEAL           | 21,226                             | 673                     | - 4,719                 | - 2,551        | -                     | 14,629                             |
| FABRICS FUND              | 988                                |                         |                         | - 94           | -                     | 894                                |
| YOUTH AND CHILDREN        | 6,483                              | -                       |                         | -              | -                     | 6,483                              |
| CHILDREN'S ACCOUNT BUDGET | 635                                | -                       | -                       | -              | -                     | 635                                |
| POST BOX                  | 20                                 | 1,522                   | - 312                   | - 1,230        |                       | -                                  |
| GIFT DAYS                 | 87                                 |                         | -                       | - 87           |                       | 0                                  |
| HALL WINDOWS              | -                                  | 1,000                   |                         |                |                       | 1,000                              |
| SPECIAL EVENTS            | 162                                | 1,179                   |                         | - 1,280        |                       | 60                                 |
| CHESTER                   | 884                                | 4,905                   | - 4,450                 | - 1,339        |                       | 0                                  |
| Ministry Fund*            | 2,568                              | 1,757                   | - 8,920                 | 4,595          |                       | - 0                                |
| Advent Appeal             | 858                                | 2,503                   | - 3,497                 | 1,986          |                       | 1,850                              |
| LAND & PROPERTY FUNDS     | 674,431                            | -                       |                         |                | - 15,183              | 659,248                            |
| <b>Total Funds</b>        | <b>708,342</b>                     | <b>13,539</b>           | <b>- 21,899</b>         | <b>-</b>       | <b>- 15,183</b>       | <b>684,799</b>                     |

**13.3 Transfers between funds**

Please give details of any transfers between funds.

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value |                |
|------------------------------------|--|-------------------------------|----------------|
|                                    |  | This year<br>£                | Last year<br>£ |
|                                    |  |                               |                |
|                                    |  |                               |                |
|                                    |  |                               |                |

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

|                                       | Name of trustee or connected party | Legal authority | Amount owing   |                |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
|                                       |                                    |                 | This year<br>£ | Last year<br>£ |
| Due to trustees and related parties   |                                    |                 |                |                |
| Due from trustees and related parties |                                    |                 |                |                |

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year<br>£ | Last year<br>£ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |

|                |                               |
|----------------|-------------------------------|
| <b>Note 15</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**Frankby PCC**

**Financial Statements**

**Year Ended 31/12/2022**

## **Independent Examiners Report to the Trustees of Frankby with Greasby PCC**

I report on the accounts of the PCC for the year ended 31/12/2022 which are set out on the following pages.

### **Respective responsibilities of Trustees and Examiner**

The PCC's Trustees are responsible for the preparation of the accounts. The PCC's Trustees consider that an audit is not required this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;  
To follow the procedures laid down in the General Directions given by the Charity Commission under section 144 (5) (b) of the 2011 Act; AND  
To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

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

### **Independent Examiners Statement**

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to;
- a) Keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) Prepare accounts which accord with the accounting requirements of the 2011 Act

Have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

EXAMINER: Mrs Jayne Stirrup ACMA

QUALIFICATION: Associate of the Chartered Institute of Management Accountants  
Contact ID 1-KRMP

ADDRESS: 24 Miles Lane, Greasby, Wirral CH49 3PA



|                                |            |    |                        |  |         |       |
|--------------------------------|------------|----|------------------------|--|---------|-------|
| Frankby PCC Accounts           |            |    | Charity No<br>(if any) |  | 1131951 | CC17a |
| Annual accounts for the period |            |    |                        |  |         |       |
| Period start date              | 1st Jan 22 | To | 31st Dec 22            |  |         |       |

## Section A Statement of financial activities

| Recommended categories by activity  | Details of own analysis | Note | Restricted              |                   |                      | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|   |                         |      | Unrestricted funds<br>£ | income funds<br>£ | Endowment funds<br>£ |                      |                      |
|   |                         |      | F01                     | F02               | F03                  | F04                  | F05                  |
| <b>Incoming resources (Note 3)</b>  |                         |      |                         |                   |                      |                      |                      |
| <b>Incoming resources from generated funds</b>                                  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Voluntary income  |                         | S01  | 289,818                 | 3,094             | -                    | 292,912              | 92,152               |
| Activities for generating funds   |                         | S02  | 1,522                   | 5,541             | -                    | 7,063                | 3,850                |
| Investment income   |                         | S03  | 238                     | -                 | -                    | 238                  | 27                   |
| <b>Incoming resources from charitable activities</b>                            |                         | S04  | 20,850                  | 4,905             | -                    | 25,755               | 19,097               |
| <b>Other incoming resources</b>   |                         | S05  | -                       | -                 | -                    | -                    | -                    |
| <b>Total incoming resources</b>   |                         | S06  | 312,428                 | 13,540            | -                    | 325,968              | 115,126              |
| <b>Resources expended (Notes 4-8)</b>   |                         |      |                         |                   |                      |                      |                      |
| <b>Costs of Generating Funds</b>  |                         |      | -                       | -                 | -                    | -                    | -                    |
| Costs of generating voluntary income  |                         | S07  | -                       | -                 | -                    | -                    | -                    |
| Fundraising trading costs   |                         | S08  | -                       | -                 | -                    | -                    | -                    |
| Investment management costs   |                         | S09  | -                       | -                 | -                    | -                    | -                    |
| <b>Church Activities</b>  |                         | S10  | 104,485                 | 18,402            | -                    | 122,886              | 102,636              |
| <b>Charitable activities</b>  |                         | S11  | -                       | 3,497             | -                    | 3,497                | 5,900                |
| <b>Staff costs/Youth workers</b>  |                         | S12  | -                       | -                 | -                    | -                    | -                    |
| <b>Total resources expended</b>   |                         | S13  | 104,485                 | 21,899            | -                    | 126,383              | 108,536              |
| <b>Net incoming/(outgoing) resources before transfers</b>                       |                         | S14  | 207,944                 | - 8,359           | -                    | 199,585              | 6,589                |
| <b>Gross transfers between funds</b>  |                         | S15  |                         |                   | -                    | -                    | -                    |
| <b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b> |                         | S16  | 207,944                 | - 8,359           | -                    | 199,585              | 6,589                |
| <b>Other recognised gains/(losses)</b>  |                         |      |                         |                   |                      |                      |                      |
| Gains and losses on revaluation of fixed assets for the charity's own use       |                         | S17  | -                       | - 15,183          | -                    | - 15,183             | - 15,183             |
| Gains and losses on investment assets   |                         | S18  | -                       | -                 | -                    | -                    | -                    |
| <b>Net movement in funds</b>  |                         | S19  | 207,944                 | - 23,542          | -                    | 184,402              | - 8,594              |
| <b>Total funds brought forward</b>  |                         | S20  | 10,591                  | 708,341           |                      | 718,932              | 727,526              |
| <b>Total funds carried forward</b>  |                         | S21  | 218,535                 | 684,799           | -                    | 903,334              | 727,527              |

## Section B Balance sheet

|   |           | Note | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|-----------|------|-------------------------|------------------------------|----------------------|----------------------|----------------------|
|   |           |      | F01                     | F02                          | F03                  | F04                  | F05                  |
| <b>Fixed assets</b>                                   |           |      |                         |                              |                      |                      |                      |
| Tangible assets                                       | (Note 9)  | B01  | -                       | 659,247                      | -                    | 659,247              | 674,431              |
|   |           | B02  | -                       | -                            | -                    | -                    | -                    |
| Investments   | (Note 10) | B03  | -                       | -                            | -                    | -                    | -                    |
| <b>Total fixed assets</b>                             |           | B04  | -                       | 659,247                      | -                    | 659,247              | 674,431              |
| <b>Current assets</b>                                 |           |      |                         |                              |                      |                      |                      |
| Stock and work in progress                            |           | B05  | -                       | -                            | -                    | -                    | -                    |
| Debtors   | (Note 11) | B06  | -                       | -                            | -                    | -                    | -                    |
| (Short term) investments                              |           | B07  | -                       | -                            | -                    | -                    | -                    |
| Cash at bank and in hand                              |           | B08  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Total current assets</b>                           |           | B09  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Creditors: amounts falling due within one year</b> | (Note 12) | B10  | -                       | -                            | -                    | -                    | -                    |
| <b>Net current assets/(liabilities)</b>               |           | B11  | 218,535                 | 25,551                       | -                    | 244,086              | 44,502               |
| <b>Total assets less current liabilities</b>          |           | B12  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |
| <b>Creditors: amounts falling due after one year</b>  | (Note 12) | B13  | -                       | -                            | -                    | -                    | -                    |
| <b>Provisions for liabilities and charges</b>         |           | B14  | -                       | -                            | -                    | -                    | -                    |
| <b>Net assets</b>                                     |           | B15  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |
| <b>Funds of the Charity</b>                           |           |      |                         |                              |                      |                      |                      |
| Unrestricted funds                                    |           | B16  | 218,535                 |                              |                      | 218,535              | 10,591               |
|   |           | B17  | -                       |                              |                      | -                    | -                    |
| Restricted income funds (Note 13)                     |           | B18  |                         | 684,798                      |                      | 684,798              | 708,341              |
| Endowment funds (Note 13)                             |           | B19  |                         |                              | -                    | -                    | -                    |
| <b>Total funds</b>                                    |           | B20  | 218,535                 | 684,798                      | -                    | 903,334              | 718,932              |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
|           |            |                  |
|           |            |                  |



**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

|   |
|---|
| ✓ |
|   |

 Accounting Standards;
- or 

|  |
|--|
|  |
|  |

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

|  |   |
|--|---|
| <b>Recognition of incoming resources</b>                 | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                   |
| <b>Incoming resources with related expenditure</b>       | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.   |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.   |
| <b>Tax reclaims on donations and gifts</b>               | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.  |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the related goods or services have been delivered.   |
| <b>Gifts in kind</b>                                     | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.<br><br>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.<br><br>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| <b>Donated services and facilities</b>                   | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.  |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   |
| <b>Investment income</b>                                 | This is included in the accounts when receivable.   |
| <b>Investment gains and losses</b>                       | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.   |

**EXPENDITURE AND LIABILITIES**

|  |  |
|--|--|
| <b>Liability recognition</b>                         | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.   |
| <b>Governance costs</b>                              | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.  |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  |
| <b>Grants payable without performance conditions</b> | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.  |
| <b>Support Costs</b>                                 | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

**ASSETS**

|   |  |
|---|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.                            |
| <b>Investments</b>                              | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| <b>Stocks and work in progress</b>              | These are valued at the lower of cost or market value.   |

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 3                      Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

|  | Analysis                            | This year      |                   | Last year     |                   |
|--|-------------------------------------|----------------|-------------------|---------------|-------------------|
|  |                                     | Unrestricted   | Restricted        | Unrestricted  | Restricted        |
|  |                                     | £              |                   | £             |                   |
| <b>Voluntary income</b>                              | Planned Giving                      | 70,103         | 2,367             | 74,708        | 5,247             |
|  | Collections (open plate) + sundries | 7,482          |                   | 4,955         |                   |
|  | Gift Days                           | -              | -                 | -             | -                 |
|  | Grants                              | -              | -                 | -             | -                 |
|  | Donations                           | 132,233        | 727               | 1,234         | 6,007             |
|  | Legacies                            | 80,000         |                   | -             |                   |
|  | <b>Total</b>                        | <b>289,818</b> | <b>3,094</b>      | <b>80,897</b> | <b>11,254</b>     |
| <b>Activities for generating funds</b>               | Coffee Morning                      |                |                   |               |                   |
|  | Special Events                      | -              | 4,019             | -             | 3,800             |
|  | Magazine                            |                |                   |               |                   |
|  | Post Box                            | 1,522          | 1,522             | -             | 50                |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>1,522</b>   | <b>5,541</b>      | <b>-</b>      | <b>3,850</b>      |
| <b>Investment income</b>                             | Interest                            | 238            | -                 | 27            | -                 |
|  |                                     |                |                   |               |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>238</b>     | <b>-</b>          | <b>27</b>     | <b>-</b>          |
| <b>Incoming resources from charitable activities</b> | Church Hall Rent                    | 17,479         |                   | 9,585         |                   |
|  | PCC Fees                            | 3,371          | 4,905             | 4,214         | 5,298             |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  |                                     | -              |                   | -             |                   |
|  | <b>Total</b>                        | <b>20,850</b>  | <b>4,905</b>      | <b>13,799</b> | <b>5,298</b>      |
| Page Total   |                                     | 312,428        | 13,540<br>325,968 | 94,723        | 20,402<br>115,126 |

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

|                                      |                              | This year            |                        | Last year            |                    |
|--------------------------------------|------------------------------|----------------------|------------------------|----------------------|--------------------|
|                                      |                              | Unrestricted Funds £ | Restricted Funds £     | Unrestricted Funds £ | Restricted Funds £ |
| Costs of generating voluntary income | Analysis                     |                      |                        |                      |                    |
|                                      | Events Costs                 | -                    |                        | -                    | -                  |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    |                        | -                    | -                  |
| Fundraising trading costs            | Coffee Morning               | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    |                        | -                    |                    |
| Church Activities                    | Parish Share                 | 69,667               |                        | 68,132               |                    |
|                                      | Building maintenance Costs   | 9,039                | 4,719                  | 1,485                | 106                |
|                                      | Church Hall                  | 3,767                | -                      | 1,190                | -                  |
|                                      | Curate's Rental              |                      | 8,525                  |                      | 9,300              |
|                                      | Utilities                    | 9,256                |                        | 5,625                |                    |
|                                      | CBF Fees                     |                      | 4,450                  |                      | 4,705              |
|                                      | Churchyard & Church Cleaning |                      |                        |                      |                    |
|                                      | Youth & Children             |                      |                        | -                    |                    |
|                                      | Clergy Expenses              | 1,466                | 395                    | 1,966                | 44                 |
|                                      | Insurance & Rates            | 10,400               |                        | 9,048                |                    |
|                                      | Post Box                     |                      | 312                    |                      | 50                 |
|                                      | Stationery                   | 890                  |                        | 985                  |                    |
|                                      | Organist                     | -                    |                        | -                    |                    |
|                                      | Tuesday Group/Choir          | -                    |                        | -                    |                    |
|                                      | Magazine costs               | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | 104,485              | 18,402                 | 88,431               | 14,205             |
| Charitable activities                | Overseas Charities           | -                    | 1,930                  | -                    | 3,598              |
|                                      | Home Charities               |                      | 1,567                  |                      | 2,302              |
|                                      | provision for tithe          | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    | 3,497                  | -                    | 5,900              |
| Staff Costs Youth Workers            |                              | -                    | -                      | -                    | -                  |
|                                      |                              | -                    |                        | -                    |                    |
|                                      |                              | -                    |                        | -                    |                    |
|                                      | <b>Total</b>                 | -                    | -                      | -                    | -                  |
| Total                                |                              | 104,485              | 21,899                 | 88,431               | 20,105             |
| Total from 2022 accounts             |                              | <b>125,064</b>       |                        |                      |                    |
| Total from above                     |                              | 126,383              | Tot from 2021 accounts | 108,587              | 108,536            |

**Section C****Notes to the accounts****(cont)****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

| Support cost type | Fundraising activity<br>£ | Charitable Activity<br>£ | Governance Activity<br>£ | Total Cost<br>£ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
|                   | -                         | -                        | -                        | -               |
| <b>Total</b>      | -                         | -                        | -                        | -               |

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
| £         | £         |

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
|                |                |
|                |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Gross wages, salaries and benefits in kind | -              | -              |
| Employer's National Insurance costs        | -              | -              |
| Pension costs                              | -              | -              |
| <b>Total staff costs</b>                   | -              | -              |

**7.2 Average number of full-time equivalent employees in the year**

|  | This year<br>Number | Last year<br>Number |
|--|---------------------|---------------------|
| The parts of the charity in which the employees work |                     |                     |
| Fundraising  | -                   | -                   |
| Charitable Activities                                | -                   | -                   |
| Governance   | -                   | -                   |
| Youth Work   | 0.00                | 0.00                |
| <b>Total</b>   | -                   | -                   |

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

|  |
|--|
|  |
|--|

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year         |                |                |
| The amount of any contributions outstanding at the year end |                |                |
| The amount of any contributions prepaid at the year end     |                |                |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

| Purpose for which grants made | Grants to institutions<br>Total amount £ | Grants to individuals<br>Total amount £ |
|-------------------------------|--|---|
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
|                               | -  | -                                       |
| <b>Total</b>                  | -  | -                                       |

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

| Names of institutions               | Purpose | Total amount of grants paid £ |
|-------------------------------------|---------|-------------------------------|
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
|                                     |         | -                             |
| <b>Total grants to institutions</b> |         | -                             |

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

|                         | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total   |
|-------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---|---------|
|                         | £                         | £                      | £                                   | £                                | £   | £       |
| Balance brought forward | 759,160                   |                        | -                                   | -                                | -   | 759,160 |
| Additions               |                           | -                      | -                                   | -                                |   | -       |
| Revaluations            | -                         | -                      | -                                   | -                                | -   | -       |
| Disposals               | -                         | -                      | -                                   | -                                | -   | -       |
| Transfers *             | -                         | -                      | -                                   | -                                | -   | -       |
| Balance carried forward | 759,160                   | -                      | -                                   | -                                | -   | 759,160 |

**9.2 Accumulated depreciation and impairment provisions**

|                |          |          |          |          |          |
|----------------|----------|----------|----------|----------|----------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB |
| <b>** Rate</b> | 2.00%    | 20.00%   |          |          |          |

|                              |        |   |   |   |   |        |
|------------------------------|--------|---|---|---|---|--------|
| Balance brought forward      | 84,729 |   | - | - | - | 84,729 |
| Depreciation charge for year | 15,183 |   | - | - | - | 15,183 |
| Impairment provisions        | -      | - | - | - | - | -      |
| Revaluations                 | -      | - | - | - | - | -      |
| Disposals                    | -      | - | - | - | - | -      |
| Transfers*                   | -      | - | - | - | - | -      |
| Balance carried forward      | 99,913 | - | - | - | - | 99,913 |

**9.3 Net book value**

|                 |         |   |   |   |   |         |
|-----------------|---------|---|---|---|---|---------|
| Brought forward | 674,431 | - | - | - | - | 674,431 |
| Carried forward | 659,247 | - | - | - | - | 659,247 |

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

|  |
|--|
|  |
|--|

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

|   | £ |
|---|---|
| Carrying (market) value at beginning of year        | - |
| <b>Add:</b> additions to investments at cost        | - |
| <b>Less:</b> disposals at carrying value            | - |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year              | - |

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

|   | <b>10.2<br/>Market value at<br/>year end<br/>£</b> | <b>10.3<br/>Income from<br/>investments for<br/>the year<br/>£</b> |
|---|--|--|
| <b>Investment properties</b>  | -  | -  |
| Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes | -  | -  |
| Investments in subsidiary or connected undertakings and companies   | -  | -  |
| Securities not listed on a recognised Stock Exchange  | -  | -  |
| Cash held as part of the investment portfolio   | -  | -  |
| Other investments   | -  | -  |
| <b>Total</b>  | -  | -  |

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

|                        |  |
|------------------------|--|
| <b>Investment held</b> |  |
| <b>Market Value</b>    |  |

**Section C****Notes to the accounts****(cont)**

280.65

**Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|--|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
|                                     |                | -  | -              |
| -                                   | -              | -  | -              |
| 0                                   | 0              | -  | -              |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

| Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|-------------------------------------|----------------|--|----------------|
| This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
|                                     |                | -  | -              |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |
|                                     | -              | -  |                |
| -                                   | -              | -  | -              |
| -                                   | -              | -  | -              |

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

|  |
|--|
|  |
|--|

**Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name                 | Type PE, EE or R | Purpose and Restrictions                          |
|---------------------------|------------------|---|
| ST JOHNS APPEAL           |                  | For building & general St John's costs            |
| FABRICS FUND              |                  | All building costs                                |
| YOUTH AND CHILDREN        |                  | To assist with youth work                         |
| Children's Account Budget |                  | from legacy specially for children                |
| CHILDREN'S WORK           |                  | For work associated with Children's worker        |
| St Nicholas Donation      |                  | donation in 2009 for work on St Nicholas          |
| Church Hall Fund          |                  | For the replacement of the Church Hall            |
| Curate's Fund             |                  | Fund for house rental / now renamed ministry fund |
|                           |                  |   |

**13.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

| Fund names                | Fund balances brought forward<br>£ | Incoming resources<br>£ | Outgoing resources<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|---------------------------|------------------------------------|-------------------------|-------------------------|----------------|-----------------------|------------------------------------|
| ST JOHNS APPEAL           | 21,226                             | 673                     | - 4,719                 | - 2,551        | -                     | 14,629                             |
| FABRICS FUND              | 988                                |                         |                         | - 94           | -                     | 894                                |
| YOUTH AND CHILDREN        | 6,483                              | -                       |                         | -              | -                     | 6,483                              |
| CHILDREN'S ACCOUNT BUDGET | 635                                | -                       | -                       | -              | -                     | 635                                |
| POST BOX                  | 20                                 | 1,522                   | - 312                   | - 1,230        |                       | -                                  |
| GIFT DAYS                 | 87                                 |                         | -                       | - 87           |                       | 0                                  |
| HALL WINDOWS              | -                                  | 1,000                   |                         |                |                       | 1,000                              |
| SPECIAL EVENTS            | 162                                | 1,179                   |                         | - 1,280        |                       | 60                                 |
| CHESTER                   | 884                                | 4,905                   | - 4,450                 | - 1,339        |                       | 0                                  |
| Ministry Fund*            | 2,568                              | 1,757                   | - 8,920                 | 4,595          |                       | - 0                                |
| Advent Appeal             | 858                                | 2,503                   | - 3,497                 | 1,986          |                       | 1,850                              |
| LAND & PROPERTY FUNDS     | 674,431                            | -                       |                         |                | - 15,183              | 659,248                            |
| <b>Total Funds</b>        | <b>708,342</b>                     | <b>13,539</b>           | <b>- 21,899</b>         | <b>-</b>       | <b>- 15,183</b>       | <b>684,799</b>                     |

**13.3 Transfers between funds**

Please give details of any transfers between funds.

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |
|                  |                |        |        |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value |                |
|------------------------------------|--|-------------------------------|----------------|
|                                    |  | This year<br>£                | Last year<br>£ |
|                                    |  |                               |                |
|                                    |  |                               |                |
|                                    |  |                               |                |

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

|                                       | Name of trustee or connected party | Legal authority | Amount owing   |                |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
|                                       |                                    |                 | This year<br>£ | Last year<br>£ |
| Due to trustees and related parties   |                                    |                 |                |                |
| Due from trustees and related parties |                                    |                 |                |                |

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year<br>£ | Last year<br>£ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |
|                                      |                         |                                   |                |                |

|                |                               |
|----------------|-------------------------------|
| <b>Note 15</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.