

# Parish of St. Luke Farnworth with Cronton Mission

## Annual Trustees Report

### of the Parochial Church Council for 2022

Range of Services and Activities for young and old

**JAM CLUB**



**OPEN DOOR**



**SUNDAY CLUB**



**CRONTON CAFÉ STYLE**



#### Our Mission Statement

***"We strive to live by faith, to be known by love and to connect people to Jesus and one another".***

#### Our Vision

**God's love is to**

**Learn from each other**

**Outreach to all in our community**

**Vitalise personal growth and discipleship**

**Ensure all feel welcome and encourage belonging**

**Team Rector** Reverend Bob Pearson

Yours sincerely

**Local Ministers** Sue Smither, Clare Liptrott and Lesley Firth

**Wardens** Barry Horabin, Pat Johnson, Rob Leech and Colleen Harper

**Web site** St-luke.co.uk

Name Surname  
Title

St. Luke's church  
Pit Lane Farnworth  
Widnes WA8 9HU

Cronton Mission Church  
held in Cronton School  
Smithy Lane Widnes WA8 5DF

## **1. AIMS and PURPOSES**

The most important aim is working with Team Rector Reverend Bob, our minister, to promote in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Legally, the PCC is responsible for the financial affairs of the church parish and the maintenance of the building, the Bridewell and the churchyard, and for promoting the mission of the church.

Reverend Lyn, Team Vicar retired in November, so Team Rector Reverend Bob supported by our Lay Readers now has to oversee three congregations – St Luke's church, St Ambrose and Cronton Mission church. Help has been offered by Archdeacon Simon, Area Dean, Peter and lay readers across Widnes.

Our main purpose is to provide a church family within which people can grow as Christians and help one another and the community around us and to maintain the church building for generations to come. At present fund raising is underway to be able to apply for grants to provide toilets and a kitchen in church to make the building fit for purpose.

## **2. OBJECTIVES and ACTIVITIES**

Reintroduce whole school service at St Luke's for Cronton CE children

Clare to take over leading the Ethos group at Cronton CE and provide a link to Cronton Mission through leading café style worship monthly.

### **Objectives for 2023**

#### **a) MISSION and MINISTRY**

To produce a welcome slideshow promoting services and events to be shown before services.

To use technology to help us to outreach & interact with a wider and more diverse population.

To work towards Net Zero as directed by the Diocese and improve on our first step towards

this directive which is the elimination of the use of paper - 10.30am services and baptism

services are presented on the screen. To assist us in this action a presentation will be given

in a 10.30am service and advice will be requested from the Diocese.

To appoint Lay Reader Clare as leader of the Ethos group at Cronton CE School and provide a link to Cronton Mission through leading café style worship monthly.

#### **b) CHILDREN'S and YOUNG PEOPLE'S MINISTRY**

To encourage children and adults to consider confirmation.

To be involved in the Diocesan 'Growing Faith Adventure' which is to be launched in October and replaces the Child Friendly Award.

To continue the tradition of crowning a Rose Queen who is a member of Sunday Club by holding a special event.

To reintroduce whole-school service at St Luke's for Cronton CE School children.

#### **c) OCCASIONAL / PASTORAL SERVICES**

To hold a Blue service in the period before Christmas.

#### **d) FESTIVALS**

To explore innovative ideas to promote Easter and Harvest festivals.

To introduce Remembering Festival Experience for school children and church families.

#### **e) MAKE A BIGGER DIFFERENCE**

To hold Bring One Friend and Back to Church Sundays.

To support a local charity for a year.

To hold Lent lunches.

**f) RULE of LIFE**

To hold a bible study/prayer group.

To continue to promote the Parish Giving Scheme across the church and Mission.

To inform the congregation at Cronton Café Style of the need to support the ministry to promote Outreach and pastoral care there through regular giving.

To provide a 'Good Box' permanently at Cronton Mission for online giving.

To hold a service of thanksgiving for volunteers (every 2 years).

**g) PLANTING NEW CONGREGATIONS**

To take the church to the people with continued involvement by our Lay Reader with the Scout and Guide group who visit church and are involved in services.

**h) CONSERVATION PROJECT**

To encourage educational use of the churchyard.

To create an 'eco' group to promote our natural and cultural heritage and the importance of God's world by setting up a 'Community Sow and Grow' initiative.

**Review of 2022 Objectives**

**a) MISSION and MINISTRY**

Services 10.30am on Sundays on Zoom as people who are infirm or ill are not excluded.

Open Door Wednesday promoted to the wider community via posters, Facebook and website.

**b) CHILDREN'S and YOUNG PEOPLE'S MINISTRY**

JAM Club and services for children have been promoted on WhatsApp, Facebook, our website and by text marketer to result in an increase in attendance.

Sunday Club children took part in several services – Mothering Sunday, Harvest, Remembrance Day and Advent and provided crafts to display in church for these festivals, as well as a nativity performance at Christmas.

Welcome and Leavers services for children from local schools have taken place as well as Christmas performances by Farnworth and Lunt's Heath schools.

Our Lay Reader has led church historic tours for the local schools, and more are planned.

Cronton School Ethos group led termly Café Style worship at Cronton Mission.

Despite the Cronton Sixth Form College having their own theatre they love the atmosphere and acoustics that church offers so continue to perform in church for us.

**c) OCCASIONAL / PASTORAL SERVICES**

**OPEN DOOR SATURDAY** monthly drop-in for fellowship and prayer is enjoyed by those who attend, and attendance is growing.

**d) FESTIVALS**

**SERMONS on PARISH GIVING SCHEME** worked with the Diocesan Giving team to increase uptake.

**e) MAKE A BIGGER DIFFERENCE**

**ADVENT LUNCHES** held in church to encourage the community to come into church.

**M.U. MEETINGS** now held in church to provide a spiritual experience.

**FOLLOW the STAR** initiative from the Diocese was followed at Christmas. Stars in homes and an amazing display in church thanks to our Flower Arranging team, wardens, Sunday Club and children from Farnworth School. We are grateful for local shopkeepers Stuart and Val Anderson's organisation of poppies and stars, etc decorating streetlamps in the area, reinforcing the bond between school, church and the community. This has continued into 2023 with egg drawings for Easter and decorations for the Coronation.

**f) RULE of LIFE**

**DISPLAY of DOVES** in Bold Chapel provided a peaceful place for prayer and the

opportunity to write a prayer on a dove, the templates for doves had to be reissued to meet the demand. Children from Sunday Club, Jam Club, Farnworth CE and Cronton CE Schools were involved.

#### **g) PLANTING NEW CONGREGATIONS**

Continued involvement with local groups via Facebook by our Lay Reader.

#### **h) CONSERVATION PROJECT**

**CHURCHYARD** Thanks to the Justice Department workers who have created an atmosphere which is comforting to grieving visitors. Heritage Day treasure hunt was enjoyed by visitors.

Wildflowers in the churchyard provide a habitat for wildlife.

The use and promotion of Fairtrade products was investigated but considered not feasible.

**CHURCH BUILDING** Thanks to an anonymous benefactor the Gargoyle was reinstated outside Cuerdley Chapel, it had for many years been in the porch. Also, thanks and appreciation to Austin, the stonemason, who worked relentlessly despite the weather to reinstate our Gargoyle and illustrate his undoubted skills as a master craftsman. Gargoyles were added to churches as decoration but if they had an angry face, as ours does they were designed to ward off evil spirits.

### **4. STRUCTURE, GOVERNANCE and MANAGEMENT**

#### **STRUCTURE**

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. There are no other related trusts. The method of appointment of PCC members is set out in the Church Representation Rules. Church members registered on the Electoral Roll are eligible to stand for election to the PCC. The PCC operates two subcommittees: The Standing Committee and Friends of St Luke Farnworth. PCC members are CRB checked and receive Health & Safety and Safeguarding training.

Mothers' Union is a charitable trust. Its membership includes people from St Luke's, St Ambrose's and St John's churches. The Widnes Deanery Trustee is also a churchwarden at St Luke's and keeps in regular contact with members at St Michael's & St Thomas's Church.

#### **GOVERNANCE**

**PCC** show leadership to make good use of the funds and resources with a focus on achieving the desired outcomes, and make sure the charity follows the law, produces policies and, where issues arise, that these are dealt with quickly. Potential risks are considered, and progress is monitored, making changes when necessary.

**SAFEGUARDING OFFICER & LEAD RECRUITER Margaret Campbell**

**07376112836**

Safeguarding Officer for Cronton and Deputy Recruiter for Cronton is Debbie Doyle. Deputy Recruiter for St Luke's church is Lynn Keeling. Safeguarding is of vital importance, to St Luke's and Cronton Mission. We need to be welcoming but also a safe place. We, therefore, follow the Diocese of Liverpool Safer Recruitment Practice Guidance 2016. This refers to the whole recruitment process for volunteers and paid workers.

#### **GENERAL DATA PROTECTION REGULATION**

All the congregation's information is stored in a safe place, privacy is respected, and personal information is not shared with other organisations.

#### **HEALTH AND SAFETY**

The Churchwardens are totally committed to all aspects of Health & Safety. If you have any concerns, please do not hesitate to contact them.

#### **MANAGEMENT PROCEDURES**

The PCC operates under a mature system of controls and procedures developed over many years of operation. Finance and operational issues are routinely monitored as part of regular PCC meetings. When planning activities for the year, the PCC considered the Charity Commission's guidance on public benefit, in particular the specific guidance to charities concerned with advancement of religion.

**BUDGET** - An annual budget is prepared to monitor short-term viability. Actual results compared with budget are reported to the PCC quarterly. The investments are reviewed. All assets are insured.

**RESERVES POLICY** - No charity can operate for any length of time without reserves. The available reserves are low, so a major effort will be needed to re-build reserves to a working level, and to re-build a contingency for future maintenance costs.

**CONTINGENCY PLANS** - The Scout and Guide building can be used for services in the event of the Church becoming unusable for a limited period.

**ELECTORAL ROLL** - 163 on the 2022 roll. (New roll in 2025)

## 5. ADMINISTRATIVE INFORMATION

Team Administrator Lesley Howell 07399784219

eastwidnesteam.2942@gmail.com

www.st-luke.co.uk

Charity Number 1133042 Parish number 744

Bankers

Barclays Bank

Legal Advisor

Hill Dickinson & Co LLP

Independent Examiner

Nadia Hague FCA Vanguard Accountancy Ltd, Liverpool

Architect

Alex Finlason Pickard Finlason Beech House

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

PCC members	Position	Until
Reverend Bob Pearson	Team Rector ex-officio	
Reverend Lyn McIver	Team Vicar ex-officio retired October 2022	
Barry Horabin	Warden 2016 & Deanery Synod ex-officio	2023
Pat Johnson	Warden 2018 & Deanery Synod ex-officio	2023
Rob Leech	Warden 2020 ex-officio	2023
Colleen Harper	Warden 2020 ex-officio	2023
Lesley Runcorn	Deanery Synod ex-officio	2023
Yvonne Horabin	Deanery Synod ex-officio & Treasurer	2023
	Join ed	
Sandra Vanezis	Eco 2021 Officer	2025
Alma Marshall	Baptism 2012 Assistant	2025
Margaret Campbell	Safeguarding 2018 Officer	2025
Jeff Evans	Reader in church 2020	2025
Lynn Keeling	Sunday Club Leader 2000	2023
Sue Smither	Lay Minister 2019	2023
Barry Ingram	Deputy Warden 2020	2023

Deborah Doyle	Cronton 2020	representative	2023
Clare Liptrott	Lay 2019	Minister	2024
Gail Beswick	Baptism 2000	Assistant	2024
Dorothy Lightfoot	Children's 2000	Society	2024
Malcolm French	H & S (co-option) resigned 23/02/2023 2022		2024
Sandra Lacey	Secretary 2000	(co-option)	2023

## CHURCH GROUPS

### Bell Ringers

Tuesday practice 6.30pm Nigel 01514953894

### Bridewell Bookings

Barry 01514232492 available for hire by small groups.

### Churchyard working party

Monday 9.30am to 12.30pm. Barry 01514249887

### Choir

Thursdays practice 6.15pm

Director of Music Paul Delaney 07778042553

### Church Cleaning group

Wednesdays and as required. Yvonne 01514249887

### Flower Arranging team

Wednesday & Friday mornings. Lesley

01514231759

### Friends of St Luke's Church

contact Barry Horabin

### Mothers' Union M.U.

Second Wednesday of each month, 7.30pm in church

Colleen 07946 389162

### Open Door Wednesday

10am to 4pm

### Open Door Saturday

1.30pm to 3.30pm Games Galore Pat 01512577737

First of each month, 10am to 11.30am. Join us for coffee, fellowship and prayer Sue 07962012916

### Parish Review

[farnworthreview@yahoo.co.uk](mailto:farnworthreview@yahoo.co.uk) Philip 07710030973

### Sunday Club

10.30am in the Bridewell Lynn 01514243142

### Uniformed Organisations

Clare Liptrott 07976549410

## 6.FINANCE

### a)FINANCIAL REVIEW

The funds of the church are, in the main, made up of three sections:

1. Endowment Fund - Generally, only the interest is available for the PCC's use, not the capital. There have been NO withdrawals from Investments.

2. Restricted and Designated funds - This is for monies for specific purposes, i.e., Major Repairs, Bridewell etc.

3. General Fund - This covers the income and expenditure of the day to day running costs of the church which this year resulted in a small deficit of £2,370, which was purely as a result of non recoverable gift aid tax credits being written off. There was a grant received from church commissioners in the year of £33,270 to cover the outstanding parish share from 2021 of £26000 and the remaining £7270 towards £2022 parish share, however we still owe £26000 to the diocese for parish share at the end of the accounting year, which is going to be difficult to repay as well as the current years amount. The 2023 parish share has been reduced by £12,000 from £84,000 to £72,000.

A further £2000 was received towards heating and lighting costs of which £1300 has been allocated to 2022 and the remaining £700 carried forward to 2023

The Income from Regular givers this year has continued to drop, although people using the Parish giving scheme has increased , mainly with regular givers changing

from giving by envelopes and standing orders rather than from new regular givers Balances @ 31/12/2022 - Endowment Funds £152553, down by over £20,000 due to fall in stock market, Restricted funds £69,652, which is mainly for the church toilets project which has been boosted this year by a generous donation of £25,000 from Abbeyfield Ltd .Designated funds £2,381 and General Fund a deficit of **£12,272.**

### **Charitable Giving**

Children's Society - £454 from Christingles

Christian Aid - people were encouraged to donate direct to Christian Aid.

Foodbank - As well as food donations on a regular basis and at special services such as Harvest. Farnworth School and Cronton School continue to support Foodbank.

Toy Service - the response from the congregation, the schools and the community donating toys, gifts and toiletries for the Trinity Kings Cross Appeal was overwhelming.

### **b) ACCOUNTS**

The church's trustees are responsible for the preparation of the accounts. The church's

trustees consider that an audit is required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

This report was approved at a meeting of PCC members on 24<sup>th</sup> April 2023. If you spot any

mistakes, please contact PCC Secretary 07761672030 [sandralacey47@yahoo.co.uk](mailto:sandralacey47@yahoo.co.uk) so amendments can be made before the report goes to the Diocese and the Charity' Commission.

## Parish Details

<b>PCC Name</b>	<u>ST LUKE'S, FARNWORTH, WIDNES</u>
<b>Year</b>	<u>2022</u>
<b>Name of signature 1 on accounts:</b>	<u>Rev ROBERT PEARSON</u>
<b>Name of signature 2 on accounts</b>	<u>YVONNE HORABIN</u>
<b>Name of Independent Examiner</b>	<u>Vanguard Accountancy Limited</u> <u>Liverpool</u>
<b>Professional Qualifications of Independent Examiner</b>	<u>Chartered Accountant</u>
<b>Date of Accounts approval by PCC</b>	<u>11/12/2023</u>
<b>Date of Independent Examiner's Report</b>	<u>11/12/2023</u>



**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 December 2022**

		General Funds £	Designated Funds £	Restricted Funds £	Restricted Endowment Funds £	TOTAL FUNDS	
	Note					2022 £	2021 £
<b>INCOMING RESOURCES</b>							
Voluntary Income	2(a)	91,403.26	1,485.00	64,119.01		157,007.27	92,019.24
Activities for generating funds	2(b)	1,017.99				1,017.99	654.00
Income from investments	2(c)	6,505.89			29.57	6,535.46	6,411.47
Church activities	2(d)	17,734.00				17,734.00	12,635.00
Other incoming resources	2(e)						
<b>TOTAL INCOMING RESOURCES</b>		<b>116,661.14</b>	<b>1,485.00</b>	<b>64,119.01</b>	<b>29.57</b>	<b>182,294.72</b>	<b>111,719.71</b>
<b>RESOURCES USED</b>							
Church Activities	3(a)	117,640.87	545.80	10,927.27		129,113.94	120,066.15
Costs of generating voluntary income	3(b)	328.62				328.62	140.93
Fund-raising trading costs	3(c)	62.00				62.00	68.00
Governance costs	3(d)	1,000.00				1,000.00	1,000.00
<b>TOTAL RESOURCES EXPENDED</b>		<b>119,031.49</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>130,504.56</b>	<b>121,275.08</b>
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>							
	-	2,370.35	939.20	53,191.74	29.57	51,790.16	- 9,555.37
Gains or losses on investment assets							
on disposal	5(b)						
on revaluation	5(b)				- 20,374.94	- 20,374.94	20,499.92
Transfers between funds			- 500.00	500.00		-	-
<b>NET MOVEMENT IN FUNDS</b>	-	<b>2,370.35</b>	<b>439.20</b>	<b>53,691.74</b>	<b>- 20,345.37</b>	<b>31,415.22</b>	<b>10,944.55</b>
Balances b/fwd at 1st January 2022	-	9,901.45	1,942.05	15,959.97	172,898.36	180,898.93	169,954.38
Balances c/fwd at 31st December 2022	-	<b>12,271.80</b>	<b>2,381.25</b>	<b>69,651.71</b>	<b>152,552.99</b>	<b>212,314.15</b>	<b>180,898.93</b>

The notes on pages 3 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
BALANCE SHEET  
At 31 December 2022**

Page 2

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible	5(a)		
Investment	5(b)	152,552.99	172,898.36
		<b>152,552.99</b>	<b>172,898.36</b>
<b>CURRENT ASSETS</b>			
Stock			
Debtors	6	28,835.42	43,592.53
Short term deposits			
Cash at bank and in hand		73,804.25	21,474.54
		<b>102,639.67</b>	<b>65,067.07</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	7	- 40,378.51	- 57,066.50
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>62,261.16</b>	<b>8,000.57</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		214,814.15	180,898.93
Creditors - amounts falling due after one year	7	- 2,500.00	
<b>TOTAL NET ASSETS</b>		<b>212,314.15</b>	<b>180,898.93</b>
<b>PARISH FUNDS</b>			
Unrestricted		- 12,271.80	- 9,901.45
Designated		2,381.25	1,942.05
Restricted	8	69,651.71	15,959.97
Endowment	8	152,552.99	172,898.36
		<b>212,314.15</b>	<b>180,898.93</b>

Approved by the Parochial Church Council on 11/12/2023 and signed on its behalf by:

\_\_\_\_\_  
Rev Robert Pearson

\_\_\_\_\_  
Yvonne Horabin

The notes on pages 3 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF  
St Luke's Franworth, Widnes  
NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2022**

## **1 Accounting policies**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Church Accounting Regulations 2006 together with the second edition of the Charities Statement of Recommended Practice, issued October 2019; applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared under the historical cost convention except for the valuation of assets which are shown at market value. The financial statements include all transactions assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Charitable status and taxation**

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

### **Funds**

Endowment funds are funds, the capital of which if possible must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forwards as a balance on that fund or transferred to another fund as agreed by PCC. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

### **Incoming resources**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

The charity received voluntary help from its supporters, but these services have not been included.

### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### *Costs of generating voluntary income*

All expenses relating to fundraising, public relations and investment management charges are charged to this heading.

### *Charitable activities*

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### *Governance costs*

These costs relate to the governance of the company itself, as opposed to the management of charitable activities or fundraising and publicity, and are primarily associated with constitutional, statutory and legal requirements.

### **Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is not depreciated. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2022**

Page 4

**2 INCOMING RESOURCES**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>TOTAL FUNDS</b>	
					<b>2022 £</b>	<b>2021 £</b>
<b>2a Voluntary Income</b>						
Planned Giving: Gift Aid donations	15,627.60				15,627.60	17,398.61
Tax Recoverable	4,904.51				4,904.51	10,193.93
Parish Giving Scheme	23,600.17				23,600.17	19,395.90
Collections (open plate)	10,151.61				10,151.61	6,944.87
Gift Days						-
Grants re parish share etc	33,270.00	700.00	250.00		34,220.00	23,213.00
Donations	3,849.37	785.00	63,869.01		68,503.38	14,872.93
Special appeals						-
Legacies						-
	<b>91,403.26</b>	<b>1,485.00</b>	<b>64,119.01</b>		<b>157,007.27</b>	<b>92,019.24</b>
<b>2b Activities for Generating Funds</b>						
Bookstall for fundraising						-
Hall Lettings for non-church purposes						
Rummage sales, fetes, etc.	1,017.99				1,017.99	654.00
	<b>1,017.99</b>				<b>1,017.99</b>	<b>654.00</b>
						-
<b>2c Income from Investments</b>						
Dividends and Interest including tax recoverable	4,505.89			29.57	4,535.46	4,411.47
Rent from land or buildings held as an investment	2,000.00				2,000.00	2,000.00
	<b>6,505.89</b>			<b>29.57</b>	<b>6,535.46</b>	<b>6,411.47</b>
<b>2d Income from Church Activities</b>						
Church Hall lettings						-
Bookstall for promoting church objectives						
Magazine income from sales	1,618.50				1,618.50	1,747.00
PCC Fees	16,115.50				16,115.50	10,888.00
	<b>17,734.00</b>				<b>17,734.00</b>	<b>12,635.00</b>
<b>2e Other Incoming Resources</b>						
Surplus on sale of fixed assets						-
Loan						
invest ac						
<b>TOTAL INCOMING RESOURCES</b>	<b>116,661.14</b>	<b>1,485.00</b>	<b>64,119.01</b>	<b>29.57</b>	<b>182,294.72</b>	<b>111,719.71</b>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the year ended 31 December 2022**

Page 5

**3 RESOURCES EXPENDED**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	2021 £
<b>3(a) Church Activities</b>						
Missionary and charitable giving:						
Overseas missionary societies						
Overseas relief and dev. agencies						
Home missions and other Church organisations						
Secular organisations						
Parish Share	84,325.00				84,325.00	84,325.00
Working expenses of incumbent						
EWT	2,800.00				2,800.00	7,132.09
Assistant staff costs	14,514.23				14,514.23	4,858.49
Church running expenses						
Heating and lighting, water	3,340.92		995.61		4,336.53	2,574.51
Insurance	6,003.32		979.66		6,982.98	6,735.36
Other costs BT	609.01				609.01	730.08
Depreciation						
Church maintenance	1,875.38				1,875.38	3,243.76
Upkeep of Services	1,999.12	545.80			2,544.92	2,144.54
Upkeep of churchyard	1,083.77				1,083.77	344.12
Printing and other costs of magazine	1,090.12				1,090.12	1,165.82
Bookstall costs						
Parish training and mission						
Education						
Hall running costs						
Hall maintenance						
Major repairs to Church building			8,952.00		8,952.00	
Major repairs to other Church property						
Insurance excess on Church Heating						6,812.38
	<b>117,640.87</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>129,113.94</b>	<b>120,066.15</b>
<b>3(b) Generation of voluntary income</b>						
Cost of appeals, etc						
Cost of Stewardship envelopes	328.62				328.62	140.93
	<b>328.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>328.62</b>	<b>140.93</b>
<b>3(c) Fundraising trading costs</b>						
Bookstall costs						
Costs of fetes and other events	62.00				62.00	68.00
	<b>62.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62.00</b>	<b>68.00</b>
<b>3(d) Governance costs</b>						
Independent examiner fee	1,000.00				1,000.00	1,000.00
Cost of PCC meeting						
	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Total Resources Expended</b>	<b>119,031.49</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>130,504.56</b>	<b>121,275.08</b>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2022**

Page 6

**4a STAFF COSTS**

	2022 £	2021 £
Wages and Salaries	14,514	4,858
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,514</u>	<u>4,858</u>

During the year the PCC employed an organist, some monthly payments were large enough to attract social security costs. In 2021 £1,904 was received from HMRC under the Fulough scheme in the year for the organist. None in 2022. Also, payments were made to Retired clergy and Readers for funeral services. The average number of employees during the year was 3 (2021 - 2).

**4b PAYMENTS TO PCC MEMBERS**

No payments or expenses were paid to any PCC member for their services provided as a PCC member for the year ended 31 December 2022, nor for the year end 31 December 2021.

During the year services were provided by S Smither as an employee of St Lukes Church, in addition to services provided as a PCC member on a voluntary basis. All transactions were on normal commercial terms and the total for the year was £1,958 (2021 - £1,645).

**5 FIXED ASSETS**

**5(a) Tangible**

No Capital expenditure was incurred in 2022 (2021 - nil).

**5(b) Investments**

	2022 £	2021 £
Market value at 1st January 2022	172,898	152,371
Disposal at carrying value		
Income from investments	30	28
Revaluation gain/(loss)	- 20,375	20,500
	<u>152,553</u>	<u>172,898</u>
Market value at 31st December 2022		

**6 DEBTORS (unrestricted funds)**

	2022 £	2021 £
Tax recoverable	28,214	42,980
Prepayments and Accrued Interest		
Other Debtors	621	613
	<u>28,835</u>	<u>43,593</u>

**7 LIABILITIES**

	2022 £	2021 £
Amounts falling due within one year (unrestricted funds)		
Accruals for utilities and other costs	28,379	42,567
Other creditors	12,000	14,500
Loans	<u>40,379</u>	<u>57,067</u>
Amounts falling due after one year		
Loans	<u>2,500.00</u>	<u>-</u>

**8 FUNDS**

**ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets						
Investment fixed assets				152,553	152,553	172,898
Current Assets						
Bank	3,631	2,381	67,792		73,804	21,475
Debtors	26,975		1,860		28,835	43,593
Liabilities						
Amounts falling due within 1 year	- 40,379				- 40,379	- 57,067
Amounts falling due after 1 year	- 2,500				- 2,500	
<b>Fund balance</b>	<u>- 12,272</u>	<u>2,381</u>	<u>69,652</u>	<u>152,553</u>	<u>212,314</u>	<u>180,899</u>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
Year Ended 31st December 2022**

Page 7

<b><u>Restricted Funds</u></b>	<b>Fabric Fund</b>	<b>Major Repairs</b>	<b>Bridewell Fund</b>	<b>Bell Fund</b>	<b>Church yard</b>	<b>Bold Chapel</b>	<b>Organ Fund</b>	<b>Friends</b>	<b>Total</b>
Opening Bal per a/c	<b>1,036.52</b>	<b>637.51</b>	<b>246.73</b>	<b>870.27</b>	<b>531.16</b>	<b>6,283.00</b>	<b>1,013.40</b>	<b>5,341.38</b>	<b>15,959.97</b>
Receipts	1,570.00	27,877.48	150.00	45.00	250.00		2,015.00	32,211.53	64,119.01
Inter A/c Transfers	1,009.00							- 1,009.00	-
Transfer General Fund									
	<b>3,615.52</b>	<b>28,514.99</b>	<b>396.73</b>	<b>915.27</b>	<b>781.16</b>	<b>6,283.00</b>	<b>3,028.40</b>	<b>36,543.91</b>	<b>80,078.98</b>
Payments		- 4,800.00	- 1,671.61				- 4,152.00	- 303.66	- 10,927.27
Inter A/c Transfers	- 1,723.60		1,600.00		- 500.00		1,123.60		500.00
Y/E Closing Balances	<b>1,891.92</b>	<b>23,714.99</b>	<b>325.12</b>	<b>915.27</b>	<b>281.16</b>	<b>6,283.00</b>	<b>-</b>	<b>36,240.25</b>	<b>69,651.71</b>

<b><u>Designated Funds</u></b>	<b>Choir Fund</b>	<b>Flower Fund</b>	<b>Bold</b>	<b>Baptism</b>	<b>Heating Grant</b>	<b>Total</b>
Opening Balances	781.01	806.72	-	354.32		1,942.05
Receipts	125.00	660.00			700.00	1,485.00
Inter Account Transfer restricted funds		-500.00				-500.00
	<b>906.01</b>	<b>966.72</b>	<b>-</b>	<b>354.32</b>	<b>700.00</b>	<b>2,927.05</b>
Payments	-110.00	-435.80				-545.80
Closing Balances	<b>796.01</b>	<b>530.92</b>	<b>-</b>	<b>354.32</b>	<b>700.00</b>	<b>2,381.25</b>

## **Independent examiner's report to the PCC of ST LUKE'S, FARNWORTH, WIDNES**

Report to the Parochial Church Council (PCC) of St. Luke's, Farnworth on the accounts for the year end 31 December 2022, as set out on pages 1 to 7 of Appendix 1 of your Annual Report.

### **Respective responsibilities of the PCC and the examiner**

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act of 2011 (the Charities Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations
- have not been met.

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

Signed: \_\_\_\_\_  
**Mrs N Hague FCA**

Date: 11 December 2023



## Parish Details

<b>PCC Name</b>	<u>ST LUKE'S, FARNWORTH, WIDNES</u>
<b>Year</b>	<u>2022</u>
<b>Name of signature 1 on accounts:</b>	<u>Rev ROBERT PEARSON</u>
<b>Name of signature 2 on accounts</b>	<u>YVONNE HORABIN</u>
<b>Name of Independent Examiner</b>	<u>Vanguard Accountancy Limited</u> <u>Liverpool</u>
<b>Professional Qualifications of Independent Examiner</b>	<u>Chartered Accountant</u>
<b>Date of Accounts approval by PCC</b>	<u>11/12/2023</u>
<b>Date of Independent Examiner's Report</b>	<u>11/12/2023</u>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 December 2022**

		General Funds £	Designated Funds £	Restricted Funds £	Restricted Endowment Funds £	TOTAL FUNDS	
	Note					2022 £	2021 £
<b>INCOMING RESOURCES</b>							
Voluntary Income	2(a)	91,403.26	1,485.00	64,119.01		157,007.27	92,019.24
Activities for generating funds	2(b)	1,017.99				1,017.99	654.00
Income from investments	2(c)	6,505.89			29.57	6,535.46	6,411.47
Church activities	2(d)	17,734.00				17,734.00	12,635.00
Other incoming resources	2(e)						
<b>TOTAL INCOMING RESOURCES</b>		<b>116,661.14</b>	<b>1,485.00</b>	<b>64,119.01</b>	<b>29.57</b>	<b>182,294.72</b>	<b>111,719.71</b>
<b>RESOURCES USED</b>							
Church Activities	3(a)	117,640.87	545.80	10,927.27		129,113.94	120,066.15
Costs of generating voluntary income	3(b)	328.62				328.62	140.93
Fund-raising trading costs	3(c)	62.00				62.00	68.00
Governance costs	3(d)	1,000.00				1,000.00	1,000.00
<b>TOTAL RESOURCES EXPENDED</b>		<b>119,031.49</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>130,504.56</b>	<b>121,275.08</b>
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>							
	-	2,370.35	939.20	53,191.74	29.57	51,790.16	- 9,555.37
Gains or losses on investment assets							
on disposal	5(b)						
on revaluation	5(b)				- 20,374.94	- 20,374.94	20,499.92
Transfers between funds			- 500.00	500.00		-	-
<b>NET MOVEMENT IN FUNDS</b>	-	<b>2,370.35</b>	<b>439.20</b>	<b>53,691.74</b>	<b>- 20,345.37</b>	<b>31,415.22</b>	<b>10,944.55</b>
Balances b/fwd at 1st January 2022	-	9,901.45	1,942.05	15,959.97	172,898.36	180,898.93	169,954.38
Balances c/fwd at 31st December 2022	-	<b>12,271.80</b>	<b>2,381.25</b>	<b>69,651.71</b>	<b>152,552.99</b>	<b>212,314.15</b>	<b>180,898.93</b>

The notes on pages 3 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
BALANCE SHEET  
At 31 December 2022**

Page 2

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible	5(a)		
Investment	5(b)	152,552.99	172,898.36
		<b>152,552.99</b>	<b>172,898.36</b>
<b>CURRENT ASSETS</b>			
Stock			
Debtors	6	28,835.42	43,592.53
Short term deposits			
Cash at bank and in hand		73,804.25	21,474.54
		<b>102,639.67</b>	<b>65,067.07</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	7	- 40,378.51	- 57,066.50
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>62,261.16</b>	<b>8,000.57</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		214,814.15	180,898.93
Creditors - amounts falling due after one year	7	- 2,500.00	
<b>TOTAL NET ASSETS</b>		<b>212,314.15</b>	<b>180,898.93</b>
<b>PARISH FUNDS</b>			
Unrestricted		- 12,271.80	- 9,901.45
Designated		2,381.25	1,942.05
Restricted	8	69,651.71	15,959.97
Endowment	8	152,552.99	172,898.36
		<b>212,314.15</b>	<b>180,898.93</b>

Approved by the Parochial Church Council on 11/12/2023 and signed on its behalf by:

\_\_\_\_\_  
Rev Robert Pearson

\_\_\_\_\_  
Yvonne Horabin

The notes on pages 3 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF  
St Luke's Franworth, Widnes  
NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2022**

**1 Accounting policies**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Church Accounting Regulations 2006 together with the second edition of the Charities Statement of Recommended Practice, issued October 2019; applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared under the historical cost convention except for the valuation of assets which are shown at market value. The financial statements include all transactions assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Charitable status and taxation**

As a registered charity, the company benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

**Funds**

Endowment funds are funds, the capital of which if possible must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forwards as a balance on that fund or transferred to another fund as agreed by PCC. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

**Incoming resources**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

The charity received voluntary help from its supporters, but these services have not been included.

**Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

*Costs of generating voluntary income*

All expenses relating to fundraising, public relations and investment management charges are charged to this heading.

*Charitable activities*

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

*Governance costs*

These costs relate to the governance of the company itself, as opposed to the management of charitable activities or fundraising and publicity, and are primarily associated with constitutional, statutory and legal requirements.

**Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is not depreciated. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2022**

Page 4

**2 INCOMING RESOURCES**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>TOTAL FUNDS</b>	
					<b>2022 £</b>	<b>2021 £</b>
<b>2a Voluntary Income</b>						
Planned Giving: Gift Aid donations	15,627.60				15,627.60	17,398.61
Tax Recoverable	4,904.51				4,904.51	10,193.93
Parish Giving Scheme	23,600.17				23,600.17	19,395.90
Collections (open plate)	10,151.61				10,151.61	6,944.87
Gift Days						-
Grants re parish share etc	33,270.00	700.00	250.00		34,220.00	23,213.00
Donations	3,849.37	785.00	63,869.01		68,503.38	14,872.93
Special appeals						-
Legacies						-
	<b>91,403.26</b>	<b>1,485.00</b>	<b>64,119.01</b>		<b>157,007.27</b>	<b>92,019.24</b>
<b>2b Activities for Generating Funds</b>						
Bookstall for fundraising						-
Hall Lettings for non-church purposes						
Rummage sales, fetes, etc.	1,017.99				1,017.99	654.00
	<b>1,017.99</b>				<b>1,017.99</b>	<b>654.00</b>
						-
<b>2c Income from Investments</b>						
Dividends and Interest including tax recoverable	4,505.89			29.57	4,535.46	4,411.47
Rent from land or buildings held as an investment	2,000.00				2,000.00	2,000.00
	<b>6,505.89</b>			<b>29.57</b>	<b>6,535.46</b>	<b>6,411.47</b>
<b>2d Income from Church Activities</b>						
Church Hall lettings						-
Bookstall for promoting church objectives						
Magazine income from sales	1,618.50				1,618.50	1,747.00
PCC Fees	16,115.50				16,115.50	10,888.00
	<b>17,734.00</b>				<b>17,734.00</b>	<b>12,635.00</b>
<b>2e Other Incoming Resources</b>						
Surplus on sale of fixed assets						-
Loan						
invest ac						
<b>TOTAL INCOMING RESOURCES</b>	<b>116,661.14</b>	<b>1,485.00</b>	<b>64,119.01</b>	<b>29.57</b>	<b>182,294.72</b>	<b>111,719.71</b>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the year ended 31 December 2022**

Page 5

**3 RESOURCES EXPENDED**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	2021 £
<b>3(a) Church Activities</b>						
Missionary and charitable giving:						
Overseas missionary societies						
Overseas relief and dev. agencies						
Home missions and other Church organisations						
Secular organisations						
Parish Share	84,325.00				84,325.00	84,325.00
Working expenses of incumbent						
EWT	2,800.00				2,800.00	7,132.09
Assistant staff costs	14,514.23				14,514.23	4,858.49
Church running expenses						
Heating and lighting, water	3,340.92		995.61		4,336.53	2,574.51
Insurance	6,003.32		979.66		6,982.98	6,735.36
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Upkeep of churchyard	1,083.77				1,083.77	344.12
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Bookstall costs						
Parish training and mission						
Education						
Hall running costs						
Hall maintenance						
Major repairs to Church building			8,952.00		8,952.00	
Major repairs to other Church property						
Insurance excess on Church Heating						6,812.38
	<b>117,640.87</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>129,113.94</b>	<b>120,066.15</b>
<b>3(b) Generation of voluntary income</b>						
Cost of appeals, etc						
Cost of Stewardship envelopes	328.62				328.62	140.93
	<b>328.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>328.62</b>	<b>140.93</b>
<b>3(c) Fundraising trading costs</b>						
Bookstall costs						
Costs of fetes and other events	62.00				62.00	68.00
	<b>62.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62.00</b>	<b>68.00</b>
<b>3(d) Governance costs</b>						
Independent examiner fee	1,000.00				1,000.00	1,000.00
Cost of PCC meeting						
	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Total Resources Expended</b>	<b>119,031.49</b>	<b>545.80</b>	<b>10,927.27</b>	<b>-</b>	<b>130,504.56</b>	<b>121,275.08</b>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2022**

Page 6

**4a STAFF COSTS**

	2022 £	2021 £
Wages and Salaries	14,514	4,858
Social Security Costs	-	-
Pension Costs	-	-
	<u>14,514</u>	<u>4,858</u>

During the year the PCC employed an organist, some monthly payments were large enough to attract social security costs. In 2021 £1,904 was received from HMRC under the Fulough scheme in the year for the organist. None in 2022. Also, payments were made to Retired clergy and Readers for funeral services. The average number of employees during the year was 3 (2021 - 2).

**4b PAYMENTS TO PCC MEMBERS**

No payments or expenses were paid to any PCC member for their services provided as a PCC member for the year ended 31 December 2022, nor for the year end 31 December 2021.

During the year services were provided by S Smither as an employee of St Lukes Church, in addition to services provided as a PCC member on a voluntary basis. All transactions were on normal commercial terms and the total for the year was £1,958 (2021 - £1,645).

**5 FIXED ASSETS**

**5(a) Tangible**

No Capital expenditure was incurred in 2022 (2021 - nil).

**5(b) Investments**

	2022 £	2021 £
Market value at 1st January 2022	172,898	152,371
Disposal at carrying value		
Income from investments	30	28
Revaluation gain/(loss)	- 20,375	20,500
	<u>152,553</u>	<u>172,898</u>
Market value at 31st December 2022		

**6 DEBTORS (unrestricted funds)**

	2022 £	2021 £
Tax recoverable	28,214	42,980
Prepayments and Accrued Interest		
Other Debtors	621	613
	<u>28,835</u>	<u>43,593</u>

**7 LIABILITIES**

	2022 £	2021 £
Amounts falling due within one year (unrestricted funds)		
Accruals for utilities and other costs	28,379	42,567
Other creditors	12,000	14,500
Loans	<u>40,379</u>	<u>57,067</u>
Amounts falling due after one year		
Loans	<u>2,500.00</u>	<u>-</u>

**8 FUNDS**

**ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets						
Investment fixed assets				152,553	152,553	172,898
Current Assets						
Bank	3,631	2,381	67,792		73,804	21,475
Debtors	26,975		1,860		28,835	43,593
Liabilities						
Amounts falling due within 1 year	- 40,379				- 40,379	- 57,067
Amounts falling due after 1 year	- 2,500				- 2,500	
<b>Fund balance</b>	<u>- 12,272</u>	<u>2,381</u>	<u>69,652</u>	<u>152,553</u>	<u>212,314</u>	<u>180,899</u>

**PAROCHIAL CHURCH COUNCIL OF  
ST LUKE'S, FARNWORTH, WIDNES  
Year Ended 31st December 2022**

Page 7

<b><u>Restricted Funds</u></b>	<b>Fabric Fund</b>	<b>Major Repairs</b>	<b>Bridewell Fund</b>	<b>Bell Fund</b>	<b>Church yard</b>	<b>Bold Chapel</b>	<b>Organ Fund</b>	<b>Friends</b>	<b>Total</b>
Opening Bal per a/c	<b>1,036.52</b>	<b>637.51</b>	<b>246.73</b>	<b>870.27</b>	<b>531.16</b>	<b>6,283.00</b>	<b>1,013.40</b>	<b>5,341.38</b>	<b>15,959.97</b>
Receipts	1,570.00	27,877.48	150.00	45.00	250.00		2,015.00	32,211.53	64,119.01
Inter A/c Transfers	1,009.00							- 1,009.00	-
Transfer General Fund									
	<b>3,615.52</b>	<b>28,514.99</b>	<b>396.73</b>	<b>915.27</b>	<b>781.16</b>	<b>6,283.00</b>	<b>3,028.40</b>	<b>36,543.91</b>	<b>80,078.98</b>
Payments	-	4,800.00	- 1,671.61				- 4,152.00	- 303.66	- 10,927.27
Inter A/c Transfers	- 1,723.60		1,600.00		- 500.00		1,123.60		500.00
Y/E Closing Balances	<b>1,891.92</b>	<b>23,714.99</b>	<b>325.12</b>	<b>915.27</b>	<b>281.16</b>	<b>6,283.00</b>	<b>-</b>	<b>36,240.25</b>	<b>69,651.71</b>

<b><u>Designated Funds</u></b>	<b>Choir Fund</b>	<b>Flower Fund</b>	<b>Bold</b>	<b>Baptism</b>	<b>Heating Grant</b>	<b>Total</b>
Opening Balances	781.01	806.72	-	354.32		1,942.05
Receipts	125.00	660.00			700.00	1,485.00
Inter Account Transfer restricted funds		-500.00				-500.00
	<b>906.01</b>	<b>966.72</b>	<b>-</b>	<b>354.32</b>	<b>700.00</b>	<b>2,927.05</b>
Payments	-110.00	-435.80				-545.80
Closing Balances	<b>796.01</b>	<b>530.92</b>	<b>-</b>	<b>354.32</b>	<b>700.00</b>	<b>2,381.25</b>



## **Independent examiner's report to the PCC of ST LUKE'S, FARNWORTH, WIDNES**

Report to the Parochial Church Council (PCC) of St. Luke's, Farnworth on the accounts for the year end 31 December 2022, as set out on pages 1 to 7 of Appendix 1 of your Annual Report.

### **Respective responsibilities of the PCC and the examiner**

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act of 2011 (the Charities Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations
- have not been met.

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

Signed: \_\_\_\_\_  
**Mrs N Hague FCA**

Date: 11 December 2023