

HOLY TRINITY CHURCH

POULTON LANCELYN, BEBINGTON, WIRRAL

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PAROCHIAL CHURCH COUNCIL

for the year ended

31st December 2022

HOLY TRINITY CHURCH

ANNUAL REPORT & FINANCIAL STATEMENTS 2022

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HOLY TRINITY CHURCH

ADDRESS

Chorley Way
Spital
Bebington
Wirral
CH63 9LS

INCUMBENT

Rev R.K.Wiles
6 Chorley Way
Spital
Bebington
Wirral
CH63 9LS

BANKERS

HSBC Bank plc
47. Eastgate
Chester
CH1 1XW

CCLA Investment Management Ltd.
80 Cheapside
London
EC2V 6DZ

INDEPENDENT EXAMINER

Mr. M.Forshaw
Haines Watts Chartered Accountants
Pacific Chambers , Liverpool L2 5QQ
11-13 Victoria Street
Liverpool
L2 5QQ

HOLY TRINITY CHURCH

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Aim and purposes

Holy Trinity Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Roger Wiles, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of Poulton Hey (the "Hey"), a grade II listed building adjacent to the church building as well as the vicarage at 6 Chorley Way.

Objectives and activities

The PCC is committed to reaching as many people as possible with the gospel message so they become active Christians within our parish community at Holy Trinity. The PCC aims to make our services accessible to the many groups that live within our parish. Our services and the living witness of our members put faith into practice through scripture and prayer, music and sacrament and loving pastoral care.

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Meeting together in mutual encouragement to learn from the gospel and to pray; and developing their knowledge of, and trust in Jesus.
- The provision of pastoral care for people living in the parish
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Holy Trinity Church and the Hey.

Achievements and Performance

The PCC is keen to offer a range of services over the year that our community finds both beneficial and spiritually fulfilling. Following the Global Pandemic, some people remain too concerned to return to church but continue to attend "virtually" and our main service has continued to be live-streamed on Sunday mornings on YouTube so they are available to all. Our 4.30 service continues to meet in person twice a month. Our children and families work continued in the Parish, again with lots of materials online and our usual programme of youth and children's work has continued.

Our Home Groups continued meeting during term time providing encouragement and support to their members

A great deal of time and thought was spent during the year on how to make the best use of our services.

All are welcome to attend our regular services and other activities. At the APCM in 2022 there were 211 parishioners on the Church Electoral Roll. The figure at the APCM in 2021 was 222. 7 new members had joined the church and 18 members have been removed (2 deceased and 11 have moved away/changed churches and 5 in care homes)

The average weekly attendance for 2022 was 168 with others attending online.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the deceased into God's keeping.

Deanery and Diocesan Synods

Three members of the PCC sat on the Deanery Synod in 2022 and one on the Diocesan Synod. These provide the PCC with an important link between the parish and the wider structures of the church.

The Hey

As a grade II listed building that is used by a wide cross section of the community the maintenance of The Hey is a constant source of concern for the PCC.

HOLY TRINITY CHURCH

Pastoral care

The church and the Hey are used throughout the week by a large number of groups, many of which are unrelated to the church. Some examples of the groups that use the premises are:

Age Concern operates a chair exercise group each Friday morning.

Holy Trinity Pre-school operates every day during school term times and is run on behalf of the PCC by four staff. At the latest OFSTED inspection the Pre-school was judged to be "good" in all categories.

A range of youth groups for children and young people from the ages of 4 to 18 are run by members of the church under the overall supervision of our Children's and Families worker, Anna Leadbetter. These groups meet on a Friday and Sunday evening and are well attended.

The buildings are also used for dancing classes, various uniformed groups, badminton and indoor bowls.

Some members of the parish are unable to attend church due to sickness or age. Reverend Roger Wiles has visited all church members who have requested it, either in their homes or at hospital. A rota is maintained of volunteers to visit and care for all who are sick or unable for any other reason to keep in touch with church life.

Mission and Evangelism

Helping those in need is a demonstration of our faith. During the year the church donated £14,305 (2021 - £13,728) to various mission and evangelistic organisations both locally and overseas.

A card is distributed to the parish in the lead up to Christmas and Easter inviting all parishioners to join us at our services at these important times of year. On other occasions, invitations are sent out to encourage members of the congregation who do not attend regularly to join us for specific services or events.

We have collaborated with other churches as members of both the Wirral Gospel Partnership and the the Northwest Partnership to organise events reaching out to the community as well as providing encouragement to existing church members. We have worked particularly closely with St Marks, a local church, which we continue to support financially.

Ecumenical Relationships

As noted above Holy Trinity had been working with St Mark's, New Ferry the North West Partnership and the Wirral Gospel Partnership.

Financial review

Total receipts of unrestricted funds were £169,242 (2021 - £168,405)

The funds include the proceeds of an appeal made to raise additional funds for the salary of the Children's and Families worker following the cessation of the regular funding from a local Trust.

Restricted donations of £1,461 (2021 - £3,200) were also received into the Building Fund for the upkeep of the fabric of the Church and the Hey. In addition £10,000 was received from a local Trust towards the salary of our Families and Childrens' worker.

£146,378 (2021 - £144,313) was spent to provide the Christian ministry from Holy Trinity Church including a contribution of £68,447 to the diocesan parish share. The amount that each church in the diocese has to contribute is shared between the member churches according to a formula based on the number of clergy based at the church and socio-economic factors using statistics taken from the 2021 census.

In addition, £10,000 was paid out of restricted funds towards the salary of the Childrens' and Families worker.

The net result for the year was a surplus on activities of £24,505 (2021 - £24,092) on unrestricted funds. Adding the assets brought forward from 2021 (including the vicarage) the balances carried forward at 31st December on unrestricted funds totalled £213,631 (2021 - £190,768)

The financial performance of the Holy Trinity Pre-school is reported separately in the financial statements, showing a small deficit during the year of £2,181 (against a surplus of £1,817 in 2021).

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ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to at least two months unrestricted payments, equivalent to £24,393 to cover emergency situations that may arise from time to time. The balance of £69,235 held on unrestricted funds, after designations, is sufficient to meet this target.

The balance of £12,609 in restricted funds is retained in respect of salary for the Childrens and Families worker and maintaining the fabric of the church building. It is the policy of the PCC to invest surplus fund balances in deposit accounts as appropriate.

Volunteers

We would like to thank all those who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Jason Potter and Caroline Rowlands who have worked tirelessly to keep the church running.

The PCC do not engage any "paid" volunteers

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity the membership of the PCC consists of the incumbent and associate minister, church wardens and members elected by those members of the congregation who are on the electoral roll of the church and the treasurer and secretary, who are co-opted onto the PCC. All those who are members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

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.

The full PCC met 7 times during the year with an average attendance of 84%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees which include finance, fabric, mission, evangelism and HR and services, are all responsible to the PCC and report back to it regularly with minutes of their meetings being received by the full PCC and discussed as necessary.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and is registered with the Charity Commission, registered number 1133047.

The PCC members who have served from 1st January 2022 until the date this report was approved are:

Ex officio members

Incumbent	The Reverend Roger Wiles	Incumbent and Chairperson
Wardens	Caroline Rowland Jason Potter	
Co-opted	Christine Walsh Alan McGraa The Reverend Paul Lewis	Treasurer Secretary and representative on Diocesan Synod Associate Minister and Member of Deanary Synod.
Elected	Linda Hughes Ian Fair Lukas Hank Susan Blevin Owen Leadbetter Ian Buddle Sarah Caines Anna Leadbetter Geoff Lawrence Claire Dobson David Howcroft Chris Ryan Greg Orzech	Representative on Deanery Synod From 15 May 2023 Until 15 May 2023 Until 15 May 2023 vice/deputy Chairperson From 15 May 2023 From 15 May 2023 Until 19 September 2022



Approved by the PCC on ³¹ October 2023 and signed on their behalf by the Reverend Roger Wiles (PCC chairman).

A handwritten signature in dark ink, appearing to read 'R. Wiles', is positioned below the approval text.

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY CHURCH, POULTON LANCELYN, BEBINGTON, WIRRAL**

This report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 7 to 13 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and the Charities Act 2011.

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirements of Regulation 3(3) of the Church Accounting Regulations 1997 and section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and I report in respect of my examination of these 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 examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 145 of the Act and to be found in the guidance from the CBF. That 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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 Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, as also contained in the Church Accounting Regulations 1997

have not been met; or

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

Signed M. Forshaw

Name Michael John Forshaw

Address % Haines Watts
Patrick Chambers, Liverpool

Date 30th October 2023.

HOLY TRINITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2022 £	Total Funds 2021
INCOMING RESOURCES						
Voluntary income (direct giving)	2a	147,654	1,461	-	149,115	154,595
Other voluntary income	2b	1,384	10,000	-	11,384	-
Gross income from Events & Activities	2c	11,010	-	34,938	45,948	43,579
Other ordinary income	2d	274	-	763	1,037	795
Other designated income	2e	8,563	-	-	8,563	12,349
Income from interest/investments	2f	357	-	3	360	14
TOTAL INCOMING RESOURCES		169,242	11,461	35,704	216,407	211,332
RESOURCES USED						
Grants	3a	14,305	-	-	14,305	13,728
Support costs	3b	867	-	-	867	480
Directly related to the work of the Church	3c	92,946	-	-	92,946	97,682
Church management & administration	3d	32,604	10,060	37,885	80,549	73,157
Other designated expenditure	3e	5,656	-	-	5,656	1,977
TOTAL RESOURCES USED		146,378	10,060	37,885	194,323	187,024
NET INCOMING/(OUTGOING) RESOURCES		22,864	1,401	(2,181)	22,084	24,308
BROUGHT FORWARD		190,767	12,610	28,932	232,309	208,001
CARRIED FORWARD		213,631	14,011	26,751	254,393	232,309



The notes on pages 9 to 13 form part of these financial statements

HOLY TRINITY CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	5	120,000	120,000
CURRENT ASSETS			
Debtors	7	894	9,776
Short term deposits		25,871	25,557
Cash at bank & in hand		115,024	84,035
		<u>141,789</u>	<u>119,368</u>
CREDITORS :Amounts falling due within one year	8	<u>7,396</u>	<u>7,059</u>
NET CURRENT ASSETS		134,393	112,309
TOTAL ASSETS LESS CURRENT LIABILITIES		254,393	232,309
NET ASSETS		<u>254,393</u>	<u>232,309</u>
FUNDS			
Unrestricted	6	213,631	190,768
Restricted	6	14,011	12,609
Pre-school	6	26,751	28,932
		<u>254,393</u>	<u>232,309</u>

Approved by the Parochial Church Council on ³¹ October 2023 and signed on its behalf by



 Chairman Member

The notes on pages 9 to 13 form part of these financial statements

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities SORP ("Statement of Recommended Practice" Accounting for Charities).

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Incoming Resources

Voluntary Income

Collections are recognised when received by or on behalf of the PCC.

Planned Giving receivable under Gift Aid is recognised only when claimed.

Income Tax recoverable on Gift Aid donations is recognised when the income is received

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Income from investments

Interest entitlements are accounted for as they are received. Tax recoverable on such income is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed assets

No depreciation is provided on freehold buildings. The PCC follows a programme of regular review of its properties in order to maintain them to a high standard. Accordingly, in the opinion of the council, any element of depreciation would be immaterial.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2006 is written off.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit either with CCLA Investment Management Funds or at the bank.

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2022

ACCOUNTING POLICIES (CONT)

2) INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2022 £	Total Funds 2021 £
a) Voluntary Income (direct giving)						
Planned Giving						
Gift Aid/G.A.Y.E.		106,773	1,461	-	108,234	96,642
Income Tax reclaimed		17,631	-	-	17,631	23,536
Uncovenanted		10,343	-	-	10,343	10,936
Collections		1,151	-	-	1,151	2,766
Sundry Gifts		11,756	-	-	11,756	20,715
		<u>147,654</u>	<u>1,461</u>	<u>-</u>	<u>149,115</u>	<u>154,595</u>
b) Other voluntary income						
Donations		1,384	-	-	1,384	-
Charitable trusts		-	10,000	-	10,000	-
		<u>1,384</u>	<u>10,000</u>	<u>-</u>	<u>11,384</u>	<u>-</u>
c) Gross Income from Events & Activities						
Fees (PCC)		822	-	-	822	51
Fees & Vouchers (Playgroup)		-	-	34,513	34,513	15,345
Fundraising (Playgroup)		-	-	38	38	126
Insurance/gifts		-	-	348	348	-
Other funding		-	-	-	-	25,130
Rent of Buildings		10,152	-	-	10,152	2,827
Written back cheque		36	-	39	75	100
		<u>11,010</u>	<u>-</u>	<u>34,938</u>	<u>45,948</u>	<u>43,579</u>
d) Other ordinary income	10a	274	-	763	1,037	795
		<u>274</u>	<u>-</u>	<u>763</u>	<u>1,037</u>	<u>795</u>
e) Other designated income						
Designated	11	8,563	-	-	8,563	12,349
		<u>8,563</u>	<u>-</u>	<u>-</u>	<u>8,563</u>	<u>12,349</u>
f) Income from investments						
Bank Account Interest		357	-	3	360	14
		<u>357</u>	<u>-</u>	<u>3</u>	<u>360</u>	<u>14</u>
TOTAL INCOMING RESOURCES		<u>169,242</u>	<u>11,461</u>	<u>35,704</u>	<u>216,407</u>	<u>211,332</u>

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2022 £	Total Funds 2021 £
3)	RESOURCES USED					
a)	Grants					
	Missionary societies	8,900	-	-	8,900	8,580
	Home missions & other Church Societies	5,405	-	-	5,405	5,148
		14,305	-	-	14,305	13,728
b)	Support costs					
	Youth groups	626	-	-	626	480
	Other groups	241	-	-	241	-
		867	-	-	867	480
c)	Directly related to the work of the Church					
	Ministry - Parish Share & Stipend	68,446	-	-	68,446	67,176
	Clergy expenses	2,558	-	-	2,558	1,975
	Clergy conferences	-	-	-	-	490
	Vicarage repairs & costs	2,501	-	-	2,501	2,872
	Church running expenses	11,972	-	-	11,972	17,237
	Church maintenance	5,789	-	-	5,789	6,252
	Church Grounds maintenance	1,680	-	-	1,680	1,680
		92,946	-	-	92,946	97,682
d)	Church management & administration					
	Bank charges & Independent Examination	701	60	-	761	960
	Gross Wages	23,753	10,000	33,520	67,273	63,372
	Nat.Insce - ER's	-	-	139	139	-
	Pension	519	-	-	519	-
	Office Equipment, Furniture & Fittings	2,421	-	-	2,421	637
	Literature	1,549	-	-	1,549	-
	Fees	1,104	-	-	1,104	-
	Photocopier	651	-	-	651	539
	Phone/Stationery/Postage	1,882	-	-	1,882	1,904
	Playgroup fundraising costs	-	-	38	38	-
	Playgroup running costs	-	-	3,991	3,991	5,305
	Staff training	-	-	197	197	415
	Staff expenses	24	-	-	24	25
		32,604	10,060	37,885	80,549	73,157
e)	Other designated expenditure					
	Ordinary	-	-	-	-	-
	Designated	5,656	-	-	5,656	1,977
		5,656	-	-	5,656	1,977
	TOTAL RESOURCES USED	146,378	10,060	37,885	194,323	187,024

4) STAFF COSTS

No remuneration was paid to members of the council for their role on the council. Anna Leadbetter is paid a salary as our Family and Children's worker and was in receipt of this prior to taking up a place on the PCC. The following Expenses were paid to council members.

Anna Leadbetter					
Reverend R Wiles	2,558	-	-	2,558	1,975

During the year the PCC employed 1 Families and Childrens' worker, 1 part-time administrators and 2 part time cleaners. The Pre-school employed two supervisor and three assistants. No employee received remuneration in excess of £50,000.

Salaries	23,753	10,000	33,520	67,273	62,540
Nat.Insce - ER's	-	-	139	139	-
Pension	519	-	34	553	632
	24,272	10,000	33,693	67,965	63,372

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2022

5) **FIXED ASSETS FOR USE BY THE PCC**

Freehold land & building at 6 Chorley Way, Poulton Lancelyn, Bebington, Wirral Purchase cost value of £120,000. The property was mortgaged for £130,000 during 2002, and was then valued by Allchurches Mortgage company at £160,000.

	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2022 £	Total Funds 2021 £
6) ANALYSIS OF ASSETS BY FUND					
Fixed Assets	120,000	-	-	120,000	120,000
Current Assets	98,967	14,011	28,811	141,789	119,368
Current Liabilities	(5,336)	-	(2,060)	(7,396)	(7,059)
Long Term Liabilities	-	-	-	-	-
Fund Balance	213,631	14,011	26,751	254,393	232,309
7) DEBTORS					
Payments in advance	894	-	-	894	431
Refund of Gift Aid & Tax	-	-	-	-	9,345
	894	-	-	894	9,776
8) CREDITORS					
Amounts falling due within one year					
Deferred income/Receipts in advance	-	-	1,156	1,156	-
H M Revenue & Customs	-	-	904	904	728
Accruals for goods & services	5,336	-	-	5,336	6,331
	5,336	-	2,060	7,396	7,059
9) FUND DETAILS					
The unrestricted funds comprise the Holy Trinity No.1 Account, £7207 in the HSBC Savings account and the No.1 and No 2 Deposit Accounts with CCLA Investment Management Limited					
The restricted funds comprise the Holy Trinity Building Fund and £10,000 in the HSBC Savings Account.					
10a) OTHER ORDINARY INCOME					
	308	-	763	1,071	795
	308	-	763	1,071	795

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2022

11) OTHER DESIGNATED INCOME & EXPENDITURE

	2022 Income £	2022 Expend. £	2021 Income £	2021 Expend. £
Discretionary	-	-	2,426	450
Library	-	130	100	-
Ukraine	2,620	1,025	-	-
Frank Houston Memorial Fund	-	-	-	530
Stakeholder Pensions	34	591	-	-
Contribution to Wages	-	240	320	-
Rainbow Party	-	307	-	-
Vision	-	192	-	96
Anna Training	5,000	1,950	-	-
NWP	-	250	-	250
Family Worker	-	-	8,563	-
Foodbank	-	65	75	-
Church weekend	393	257	250	350
Holiday club	-	321	-	208
Toddlers	516	328	615	93
	<u>8,563</u>	<u>5,656</u>	<u>12,349</u>	<u>1,977</u>

12) Designated funds are also held in respect of the following already included in the accounts (income - in Gift Aid and expenditure in wages)

	2022 Income £	2022 Expend. £
Contribution to Wages	1,384	
Vision	1,408	
Family Worker	4,644	3,655

13) COMMITMENTS

Included in the Church's current assets is unspent funding for the following projects:-

- a) Donations for Ukraine
- b) Building projects
- c) Youth and Family and Children's worker salaries
- d) Funds donated to support the churches "vision" for helping to church the unchurched.
- e) Funds for Youth Workers training costs