

Charity Number: 1134643

St Andrew Maghull
Annual Report
&
Financial Statements
For the year ended
31 December 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

St Andrew Maghull

Annual Report of the Parochial Church Council

For the year ended 31st
December 2022

Charity Registration No. 1134643;
Registered Address: St Andrew's Church
Maghull, 22 Damfield Lane, Maghull,
Liverpool, L31 6DD



Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Maghull, Liverpool is a charity registered with the Charity Commission for England and Wales.

Charity Registration No. 1134643.

St Andrew's Church is located on Damfield Lane, Maghull. The parish is part of the Maghull and Melling Team Ministry in the Diocese of Liverpool and its official correspondence address is:

St Andrew's Church, 22 Damfield Lane, Maghull, Liverpool L31 6DD

Website: www.maghullstandrew.com

For the period 1st January 2022 until the 31st December 2022, the following people served as members of the Parochial Church Council:

Team Rector	Rev Ian Hopkins	(Chair of PCC) from July 2022
Team Clergy	Rev Simon Elliott	
Curate	Rev Gordon MacLeod	to July 2022
Readers	Mrs Claire Sherman Mr Dave Sherman	
Church Wardens	Mrs Gillian Grace Mr Keith Wilkinson	to May 2022
Deanery Synod Reps	Miss Helen Fawcett Mr Geoff Walker Mr Bruce Hubbard	Also Deputy Warden
Elected Members	Mrs Karen Blanchard Mrs Patricia Hugo Mrs Hazel Mattinson Mrs Alison Crawford Mr Dan Hugo Mr Jimmy Entwistle Mrs Elaine Entwistle Mr Phil Pimblett Mrs Norma Pimblett Mr Joshua Fowell Mrs Charlotte Fowell	Secretary Co-opted from May 2022 from May 2022 from May 2022 from May 2022

The Team Rector, Team Clergy and Readers were licensed by the Bishop of Liverpool. Clergy are ex-officio members of the PCC. Readers are appointed annually to the PCC at the church Annual Meeting.

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church.

St Andrew's Maghull Church of England Primary School, Deyes Lane, Maghull, L31 6DE
Head Teacher – Mr Simon Jones

Bankers - HSBC, 99-101 Lord Street, Liverpool. L2 6PG

Independent Examiner - Sefton CVS, Burlington House, Crosby Road North, Waterloo. L22 0PT

Legal Advisors -Howard Dellar, Diocesan Registrar, St James House, St James Road, Liverpool, L1 7BY
Peter Bates, Hill Dickinson LLP, 1 St Paul's Square, Liverpool, L3 9SJ

Architect – W.Schafer Associates, 56 Belvedere Road, Ashton in Makerfield, Lancashire, WN4 8RU

Day to day management of the Church was exercised by the Standing Committee.

Structure, Management and Governance

St Andrew, Maghull, PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

PCC members are appointed as set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates four sub-committees: Standing, Social, Finance and Fabric. The Team Rector (or clergy in the absence of a Team Rector) being on all committees and attending as required.

Membership comprises:-

Standing Committee: Rector, 2 Wardens, Treasurer, Secretary

Finance Committee: Patricia Hugo (Chair and Treasurer), Geoff Walker, Martin Doran, Bruce Hubbard, Gill Grace

Fabric Committee: Keith Wilkinson (Chair), Helen Fawcett (H&S Officer), Brian Mort, Dan Hugo, Brian Blanchard, Jimmy Entwistle and Joshua Fowell, Phil Pimblett from September 2022

Social Committee: Hazel Mattinson, Louise Edwards, Tricia Hugo, Eileen King, Sandra Settle, Eileen Sheron, Helen Fawcett

PCC members receive training as and when appropriate, including roles and responsibilities, safeguarding, financial and fabric.

Related Trusts:

Ancient Maghull Chapel Trust – registered charity no. 1014106, the Team Rector, 2 Churchwardens and two people appointed by the PCC are trustees

Maghull Parish Institute – registered charity no. 245712, The Rector was an ex-officio member of the committee

St Andrew Maghull CofE School – Rev Simon Elliott is a foundation school governor and a trustee; three people are elected by the PCC from the Church Membership as school governors.

Church of St. Peter, Maghull, Church of St. James, Maghull, Church of St. Thomas, Melling

Risk Assessments:

The PCC carried out risk assessments throughout the year to identify any major risks. The financial committee meets regularly and reports at every PCC meeting. Action in the main areas of risk has been taken as follows.

Covid 19 Infection Risk

Full and thorough risk assessments were carried out before church reopening during the pandemic, following all government guidelines, beginning in 2020 and continuing in 2021. All measures remained under constant review to comply with any changes in requirements as the situation evolved and restrictions eased.

Financial Risk

An annual budget was prepared. A report on the financial situation was made to the PCC at every meeting. Investments held by the PCC are reviewed by the Finance Committee and act as the Church Reserve in accordance with Diocesan guidelines. The PCC approves internal controls for cash and cheque handling. Bookkeeping and the preparation of quarterly and annual accounts is carried out by Sefton CVS, using information supplied by the Finance Committee.

Compliance with Law and Regulation

The post of Church H&S Officer is held by Helen Fawcett. The PCC is informed of risks and these are dealt with as appropriate. Procedures for reporting accidents are in place. The lightning conductor, fire extinguishers and security alarms are checked regularly in compliance with our H&S policy and procedures.

Safeguarding

In accordance with the Church of England Safeguarding Policy our church is committed to:

- Promoting a safer environment and culture.
- Safely recruiting and supporting all those with any responsibility related to children, young people and vulnerable adults within the church.
- Responding promptly to every safeguarding concern or allegation.
- Caring pastorally for victims/survivors of abuse and other affected persons.
- Caring pastorally for those who are the subject of concerns or allegations of abuse and other affected persons.
- Responding to those that may pose a present risk to others.

St Andrew's Church is aware of its responsibilities with regard to Safeguarding and complies with its duty to have due regard to the House of Bishop's Safeguarding policy and practice procedures.

In January 2020 the church adopted the Church of England national Parish Safeguarding Policy concerning children, vulnerable adults, recruitment and domestic abuse.

A Safeguarding Policy for the Parish of St Andrew was accepted by the PCC in March 2022.

Data Protection

The Data Compliance Officer ensures church compliance with current Data Protection law. Data Protection legislation is adhered to in church procedures and when capturing information on those attending church activities.

Objectives and Activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956

Here is the Team vision and purpose statement:

In God, One Team:

St Andrew, St James, St Peters and St Thomas

One Vision:

Maghull and Mellinga place of love, peace, faith, hope

One Purpose:

To fulfil the Greatest Commandment and the Great Commission

The way forward

.....This includes the following main themes:

Children, young people and families

Third age active retired and elderly frail

Occasional Offices - Baptisms Weddings Funerals

Prayer and Worship

Community links events

Discipleship

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Our aims for 2022 were to provide the following public benefits:

1. To look forward to the appointment of a new Team Rector, being ready to welcome and work with that person, while continuing to move forward following the time of Covid restrictions, reviewing worship patterns as appropriate, and seeking to re-institute work to achieve the Child Friendly Church award.
The new Team Rector, Reverend Ian Hopkins was licensed to the Team in July 2022. A review of worship patterns and work to achieve the Child Friendly Church award are to be undertaken.
2. To maintain financial stability through continuing monitoring of costs and encouraging new ways of giving; notably seeking to progress an application to be part of a pilot scheme for contactless giving in church.
Monitoring of all costs remains ongoing. Giving by card began in the summer of 2022, but had a problematic start due to operating difficulties, hopefully resolved in November with the extension of WiFi into church.
3. To seek to do what we can to give pastoral support where needed, including those impacted by Covid and the interregnum. This includes seeking to keep our monthly Bereavement Support group running and arranging training for those running this group.
Giving pastoral support remains an ongoing concern. The Bereavement Support Group continued to meet on a monthly basis to offer support. Training has proved difficult to arrange.

4. To maintain and develop School links, enjoying the re-established personal visits by clergy into school and by schools into church; and seeking to maintain and build on the momentum that has been built so far through the successful reintroduction of regular Parade services with our uniformed organisations and church school in the latter part of 2021.

Achieved and ongoing.

5. A Team objective: To support efforts to take the Memory Cafe forward in 2022.

The Team was, regrettably, unable to take the Memory Cafe forward in 2022.

Achievements and Performance

Children, Young People and Families work

Rev Simon Elliott – Report

Two major factors had a big impact on our work with schools, children / young people, and families over the course of 2022. Firstly the continued easing of the situation re Covid and the relaxing of restrictions and so on - 'a return to normal' seems the wrong phrase to use, but for Simon it was great to be able to gradually build up the amount of 'in person' visits to schools for assemblies and class visits, and to be able to host more visits to our churches and school services and so on; to not have things planned having to be constantly rearranged and cancelled, and to not have to spend as much time recording himself and piecing videos together for YouTube, or doing so much on Zoom! Secondly the arrival of Ian as Team Rector in July allowing for Simon to start to re-focus on this ministry more and more.

Assemblies have been happening on a very regular basis at St Andrew's, Melling, Green Park and Summerhill school's. Class visits to help with bits of the RE curriculum, whether in school, or classes visiting our churches have happened on a regular basis - covering topics such as: what a Vicar does, prayer, what is the Bible and why do Christians read it, meaning of Christingles and making them, special places, special 'life events', local history (St Andrew's Church building / ancient chapel / Frank Hornby's grave etc.), Christmas and Easter stories. We've had children dressing up in clergy robes, seeing their class dolls 'baptised', choosing and reading their favourite Bible stories, grilling the vicar - talk about putting him on the spot with their questions!!, having a go at drawing their own stained glass windows etc. etc. Links with Hudson school have been re established with Simon joining them in school to take part in a special Christingle assembly and a great group of children, families and staff joining us at St Peter's for our Community Carols event; and there are exciting plans afoot for 2023 with the relaunch of the KFC after school club at Hudson led by a member of staff and volunteers from St Peter's, and school Easter services in church. It was great to be joined by the children of St John Bosco RC school choir with families and staff for our Community Carols event at St James again. School services have taken place in our churches for Easter, end of school year, beginning of new school year, Harvest (great amounts of donations for our local Foodbank received), Remembrance and Christmas. It was great to be joined by all of the junior classes from St Andrew's school for our Ash Wednesday service, and to host Christmas services again for Bright Days Nursery and Deyes High School as well as the various primary schools.

During 2022 Simon has continued to be a governor at St Andrew's School, which saw him involved in the appointment process that led to Mr Jones becoming the new permanent head teacher, and also became a governor at Green Park. There is a need for new governors currently at a few of our local schools, especially St Andrew's, so do please speak to Simon if this might be something you would consider taking on.

Simon had the privilege of preparing 2 of the 2022 year 6 leavers for confirmation and seeing them confirmed by Bishop Geoff Pearson at St Peter's in Formby in July, and then 10 of the 2022/23 year 6 children together with others from our Church 4 All congregation and St Andrew's and an adult, for the confirmation service that we hosted at St Andrew's in November where they were all confirmed by Bishop Bev.

The all age parade services that started again in late 2021 at St Andrew's have continued with 8 being held during 2022, and it's been great to see good numbers of children and their families from our uniformed groups and the school worship group at these, with great support from group leaders and school staff that has been very much appreciated. These services have included special occasions and themes such as Thinking Day, Mothering Sunday, Harvest, Remembrance and our annual Toy service - great to see such good numbers at the Childrens and Youth Remembrance service led by Martin Doran in the Parish Hall, and lovely to see such an amazing amount of donations coming in at harvest and our toy services.

We've had a lot of baptisms taking place throughout the year at St Andrew's and St Thomas's, and the first baptisms for quite some time at St James and St Peter's. One real highlight was the 'surprise' baptism of a beautiful little girl, who is the adopted daughter of a bride and groom married at St Andrew's in April, which took place at their wedding service. Mum, Dad, godparents and Simon were the only people who knew about this in advance, so it was a complete surprise for 99% of the guests including grandparents etc., and a really lovely, joyful celebration.

Church 4 All has continued to be a lively, happy, friendly & welcoming space for people of all ages who enjoy a more informal style of worship, meeting at 4pm each Sunday afternoon in St Peter's Church. And whilst maybe still not back to pre pandemic numbers, it was great to welcome good numbers of people to the 2 Christingle services at St Andrew's and to have the crib service again at St Thomas's on Christmas Eve.

Lots to give thanks to God for as we look back at 2022, lots of opportunities to share his love and good news as we look forward. Thanks to all who support all of this in so many different ways.

Older People

Pastoral Care visits by approved church members and the clergy to provide support for older people who are sick, bereaved etc took place as and when a need became known and a visit was welcomed.

Members of the congregation approved to assist with Communion remained available to take Communion to the housebound, if desired.

The Luncheon Club met for a limited period in the first part of 2022, with limited numbers.

Funerals in 2022, both in our churches and also at the Crematoria, have enabled a different outreach opportunity to engage with families who have lost loved ones.

The monthly meeting of our Bereavement Support Group did continue until November 2022; Bereavement Support remains available on request.

Our Team Memorial Service took place in the autumn with many families able to remember loved ones departed.

Learning and Growing Together

Teaching, learning and growing together has continued during 2022.

A regular Thursday evening Bible Study group became established in 2022, meeting in the Church Hall.

The Zoom Book Club continued in 2022, reading and discussing different Christian books.

Regular Team prayers take place at different times across the week, some sessions in person and some on Zoom.

Through the church website and emailed weekly bulletins, St Andrew's has been providing information including weekly Bible readings, service times and information updates.

Worship

Since his licensing in July 2022, Reverend Ian Hopkins has held the post of Team Rector of the Maghull and Melling Team, of which St Andrew's is a part. The Team shares worship, fellowship and social activities throughout the year.

St Andrew's is traditional in style, with a robed choir at our main services, but recognises the need to incorporate modern worship styles into the main Sunday worship to encourage new people to attend.

St Andrew's has enjoyed a return to normal worship practices in 2022. Initially those taking Communion were offered the wafer dipped in wine, but from September 2022 the option to take wine from the chalice was reintroduced.

The opportunity for members of the congregation to ask for personal prayers for healing and wholeness was reintroduced in Spring 2022, once a month, as part of a service of Holy Communion.

A monthly Parade Service takes place on a Sunday morning, when the young people of the Uniformed Organisations take an active part in the service.

A Team Wednesday morning communion service is held at St Andrew's in addition to Sunday services.

Family-orientated Church All resumed in person meetings on Sunday afternoons at St Peter's church.

The average attendance for Sunday worship in 2022, was 65 adults, 8 children (48 adults and 7 children in 2021).

Two Christingle Services took place on Christmas Eve in 2022, attended by 102 adults and 210 children. 657 adults and 472 children attended services at St Andrew's over the Christmas period (209 adults and 88 children in 2021).

73 adults and 7 children attended St Andrew's on Easter Sunday. (55 adults and 2 children Easter Sunday 2021).

Community

St Andrew's continues to be the central focus for members of the community to conduct baptisms, weddings and funerals. The number of Baptisms was 52 (15 in 2021). The number of weddings was 9 and 3 blessings in 2022 (7 weddings and 1 blessing in 2021). It was lovely to see an increase in these following the restrictions of the pandemic.

The clergy conducted 27 funerals (55 in 2021), of which 22 were in the church and 5 at the local crematoria. A new funeral booking procedure was introduced early in 2020, making the process easier and more streamlined for bereaved families.

The Team Bereavement Support Group did meet during 2022 on a monthly basis until November, offering support to bereaved families; support remains available on request via the Parish Office. A Memorial Service took place in the autumn, for those wishing to remember a lost loved one.

St Andrew's church is the focus for the town's Remembrance Service in November, when poppy wreaths are laid at the memorial at the lych gate. Additionally, in 2022, 90 small crosses were laid at the foot of the new flagpole by members of the Air Training Corps, in memory of local people who had lost their lives in the two World Wars. A Remembrance service for the young people and uniformed organisations was held separately at the same time as the service in church.

The death of Queen Elizabeth was marked by the flying of the flag at church and the ringing of the church bells.

The Maghull and Melling Team has ensured that the A Church Near You website has stayed up to date with contact details and 'what's on' information for all four Team churches throughout 2022.

The email Team Saturday Bulletin reaches in excess of 100 homes with some people passing it on to others, some copies being printed for those without email.

Members of the church community continued to reach out to hospitals and those within them by making and sending knitted items, such as beanie hats (for premature babies). Donated coats, hats and scarves were sent to an inner city Liverpool church to help with outreach projects.

Local schools returned to church to hold Christmas services.

A Toy Service in December resulted in a large quantity of toys being donated to Sefton Women's and Children's Aid (SWACA), a local charity which supports women and children fleeing abusive homes, to ensure that affected children would have a treat and a surprise on Christmas Day.

Woodlands Hospice held its annual Light up a Life Service in church in December.

St Andrew's made a return to hosting concerts in 2022. The popular local Maghull Wind Orchestra performed two concerts at St Andrew's, in July and December. The Maghull Handbell Ringers gave a Christmas concert in December.

Local Clergy of all denominations meet regularly to discuss working together and for prayer. At the end of November St Andrew's joined with other local churches for carol singing outside the Town Hall, when the Town Christmas Tree lights were switched on.

Beyond the local community, St Andrew's was linked with Lynn Treneary, a missionary with the Church Mission Society, based in South Sudan until May 2022, when she had to give up her post due to health issues. The possibility of establishing a link with a new missionary will be investigated in 2023.

St Andrew's has a website, which can be found at www.maghullstandrew.com.

Fabric

The Fabric Committee has overseen regular maintenance of the church and grounds through the year. Regular checks are carried out and action taken as necessary.

Roof leaks and associated problems with damp have been an ongoing problem, continuing into 2022. Further repairs were carried out in 2022, but the problem again returned, finally being identified as a problem of condensation, tackled in 2023.

A cherry tree was planted near the main church door to mark Queen Elizabeth's Platinum Jubilee.

In summer 2022 a new church noticeboard was installed outside church, with information on services and contact details.

A free-standing flagpole was erected in memory of church member, the late Doreen Kenyon, and a dedication service was held in September. This allows St Andrew's to again fly a flag, following the decision made in 2021 that it was too dangerous to access the church tower.

Roller blinds were installed over the delicate panels next to the altar bearing the Ten Commandments, so that they can be displayed during services, having been previously covered up due to the risk of light damage.

Improved WiFi installation was put in place in November, bringing the benefit of improved and easier internet access for church users and church activities such as services, concerts and school activities. This improvement also makes the use of the contactless card reader more reliable.

The Gardening Team has continued to take care of church grounds, attending throughout the year in all weathers.

Throughout the year, the Fabric Committee and Gardening Team have remained mindful of the responsibility to maintain the fabric of the church, the grounds, graveyard and car park and to fulfil Health and Safety and insurance requirements.

Finance

St Andrew's bookkeeping is outsourced to Sefton CVS; who also fulfil the role of Independent Examiner for the church.

Following periods of closure and restricted and reduced attendance during the pandemic, there has inevitably been a continued impact on church attendances and finances. In comparison with pre-pandemic times, giving has decreased from Weekly Envelopes and Loose Cash Collection, so the Gift Aid & GASDS Tax Claim inevitably remained lower than in pre-pandemic years; although St Andrew's is fortunate in having many who give regularly through the Parish Giving Scheme and by Standing Order.

A contactless card reader was installed in Summer 2022 in keeping with the change to an increasingly cashless society. Unfortunately, unreliable WiFi in church until November limited its use.

Some revenue from things such as Hall hire and fees from weddings, baptisms has returned; however, outgoings have remained and increased, notably the cost of energy.

Inevitably, the church remains in a less stable financial situation at the end of 2022 than before the pandemic.

Our People

The year ended with three Readers across the Team and they continue to support and lead worship in each church in the Team. We appreciate their skill and care.

Sue Tremarco continued in the post of Parish Administrator.

St Andrew's is blessed with many willing volunteers without 'official titles' and we would like to thank all volunteers who work so hard to make our Church the warm and welcoming place it is and to maintain the graveyard and church grounds.

Team Readers

Local Missional Leader

Emeritus Reader

Organist

Sacristan

Treasurer

Gift Aid Secretary

Planned Giving Officer

Electoral Roll Officer

Health and Safety Advisor

Fire Marshall

Safeguarding Officer

Child Protection Officer

Vulnerable Adults' Officer

Data Compliance Officer

Hall Manager

Cathedral Parish Representative

Worship Coordinator

Wedding Coordinator

African Pastors Fellowship

Children's Society

Church Mission Society

Open Doors/Christian Aid

Communications Coordinator

Coordinators-Uniformed Organizations

Mrs Claire Sherman

Mr David Sherman

Mrs Pat Dunbar

Mr Martin Doran

Mrs Edith Simek

Mr Gareth Edwards

Mrs Norma Pimblett

Mrs Tricia Hugo

Mr Geoff Walker

Mr Geoff Walker

Mr Geoff Walker

Miss Helen Fawcett

Mr Jimmy Entwistle

Mrs Louise Edwards

Helen Fawcett

Mrs Alison Crawford

Mr James Milligan

Mr Jimmy Entwistle from May 22

Mrs Gill Grace

Mr Dan Hugo

Mrs Hazel Mattinson

Mr David Ward

Mrs Christine Barnett

Mrs Lilian Gawne

Mr Geoff Walker

Mr David Ward

Mrs Louise Edwards

Mrs Sue Clare; Mr Paul Clare

Our Aims for 2023

Maghull and Melling Aims and Objectives for 2023

1. Hold a team discipleship course in late summer/Autumn, (Alpha?)
2. Develop 'On our knees' prayer events and continue to hold and develop team prayers
3. Following on from appointment of team rector in 2022, explore opportunity of vacant 0.5 post in team
4. Continue to develop our ecumenical links with Maghull & Melling churches together, including hosting Good Friday service & supporting food bank and other local initiatives
5. Explore pathways for children and families to be more involved in church life
6. Engage with the deanery 'Network of Kindness' and local opportunities
7. Continue to at least break even on budget and maintain our commitments to the deanery/team and charities.
8. Continue to engage with local schools, uniformed organisations and others for mutual enrichment
9. Maintain our online presence and ensure it is up to date and engaging
10. Review Pastoral Care provision

St Andrew's Church Aims and Objectives for 2023

1. Seek return to full complement of churchwardens
2. Begin to address budget shortfall and accounts backlog
3. Explore links with Saint Andrew's school choir
4. Continue and develop Thursday bible study
5. Develop parade services and links to wider church
6. Seek a new CMS representative and then find a new CMS link missionary

Independent Examiner's Report To the trustees of St Andrew Maghull For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the St Andrew Maghull for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of St Andrew Maghull you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the St Andrew Maghull 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.

Independent examiner's statement

I am a member of the AAT and I am bound by the code of ethics issued by FRC's Revised Ethical Standard 2016.

Accounts preparation services were provided by Sefton CVS, my employer, and I as examiner have applied the ethical standard to my work.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the St Andrew Maghull as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) REgulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service, Burlington House

29th May 2023

St Andrew Maghull

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	79,569	-	79,569	81,773
Charitable activities	3	22,672	3,820	26,492	29,742
Investments	4	3,595	-	3,595	3,753
Other	5	1,430	-	1,430	-
Total income		107,266	3,820	111,086	115,268
Expenditure on:					
Charitable activities	6	139,257	6,344	145,601	157,255
Total expenditure		139,257	6,344	145,601	157,255
Net (losses)/gains on investments		(15,552)	-	(15,552)	17,627
Net expenditure		(47,543)	(2,524)	(50,067)	(24,360)
Transfers between funds		840	(840)	-	-
Other recognised gains:					
Net movement in funds		(46,703)	(3,364)	(50,067)	(24,360)
Reconciliation of funds:					
Funds b/fwd		155,242	33,344	188,586	211,929
Funds c/fwd		108,542	29,978	138,520	187,569

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull Balance Sheet

As at 31 December 2022

Charity Number: 1134643

	Note	2022 £	£	2021 £
Current Assets				
Debtors	7	1,337		-
Cash at bank and in hand	8	137,931		188,270
		<u>139,268</u>		<u>188,270</u>
Creditors: Amounts falling due within one year	9	748		701
Net Current Assets			138,520	187,569
Total Net Assets			<u>138,520</u>	<u>187,569</u>
Funds of the charity				
General Fund			108,542	154,226
Total Unrestricted Funds	10	108,542		154,226
Restricted Funds	11	29,978		33,343
Total Funds			<u>138,520</u>	<u>187,569</u>

In approving these financial statements as trustees of the charity we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

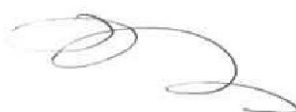
These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the trustees on 29th May 2023.

Chair of PCC - Reverend Ian Hopkins,



Treasurer - Patricia Hugo,



The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts

For the year ended 31 December 2022

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

St Andrew Maghull meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by St Andrew Maghull is the £ Sterling.

1b. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS102.

1c. Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

1 Accounting Policies (cont.)

1d. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to St Andrew Maghull, or St Andrew Maghull is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1e. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

1 Accounting Policies (cont.)

1f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1g. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable Activities

a) Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

1 Accounting Policies (cont.)

1h. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1i. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 10.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 11.

Endowment funds are resources received by the charity which represent capital, which can be held as either a permanent or expendable endowment. Permanent endowments are where the trustees have no power to convert it into income and apply it to the charitable objectives. Expendable endowment is distinguishable from income funds in that there is no requirement to spend or apply the capital unless, or until the trustees decide to do so.

1j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

1 Accounting Policies (cont.)

1l. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1m. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Donations and Legacies

	2022 £	2021 £
Giving Planned	53,547	54,888
Giving loose	4,397	1,337
Donations	7,553	2,993
Tax Reclaimed	13,072	12,625
Legacies	-	3,000
Non Recurring Grants	1,000	6,930
	<u>79,569</u>	<u>81,773</u>

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

3. Charitable Activity Income

	2022 £	2021 £
Use of Church Buildings	5,681	2,607
Church Fees	20,225	27,120
Electronic Giving	541	15
Coffee & Tea - Sunday & Other days	45	-
	<u>26,492</u>	<u>29,742</u>

4. Investment Income

	2022 £	2021 £
Interest Receivable	3,595	3,753
	<u>3,595</u>	<u>3,753</u>

5. Other Income

	2022 £	2021 £
Insurance Claims	1,430	-
	<u>1,430</u>	<u>-</u>

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Total 2022 £	Total 2021 £
Charitable Activities	145,601	145,601	157,255
	<u>145,601</u>	<u>145,601</u>	<u>157,255</u>

7. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	1,337	-
	<u>1,337</u>	<u>-</u>

8. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	32,239	51,929
Short term deposits	105,692	136,341
	<u>137,931</u>	<u>188,270</u>

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	48	-
Other creditors	-	1
Accruals and deferred income	700	700
	<u>748</u>	<u>701</u>

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

10. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Gains & losses £	Balance carried forward 2021 £
<i>General Fund</i>	176,314	114,506	(154,148)	(73)	17,627	154,226
<i>Total Funds (previous year)</i>	<u>176,314</u>	<u>114,506</u>	<u>(154,148)</u>	<u>(73)</u>	<u>17,627</u>	<u>154,226</u>

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Gains & losses £	Balance carried forward 2022 £
<i>General Fund</i>	155,243	107,266	(139,254)	840	(15,552)	108,543
<i>Total Funds (current year)</i>	<u>155,243</u>	<u>107,266</u>	<u>(139,254)</u>	<u>840</u>	<u>(15,552)</u>	<u>108,543</u>

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

11. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>Sunday Tea/ Coffee Fund</i>	1	-	-	73	74
<i>Car Park Fund</i>	282	-	(282)	-	-
<i>Organ Fund</i>	11,018	-	(473)	-	10,545
<i>Flower Fund</i>	1,752	-	(70)	-	1,682
<i>Youth Fund</i>	1,252	-	-	-	1,252
<i>Bells Fund</i>	7,368	-	(336)	-	7,032
<i>Social Fund</i>	3,136	-	(111)	-	3,025
<i>Fabric Fund</i>	1,016	-	-	-	1,016
<i>Other Restricted Funds</i>	9,790	762	(1,835)	-	8,717
Total Funds (previous year)	35,615	762	(3,107)	73	33,343
Other Funds					
<i>Church magazine Fund</i>	3,754	-	-	-	3,754
<i>Votive Candles Fund</i>	109	-	-	-	109
<i>Childrens Corner Fund</i>	353	-	-	-	353
<i>Cemetery Maintenance fund</i>	5,504	-	(1,835)	-	3,669
<i>Thursday Lunch Club</i>	-	762	-	-	762
<i>Deanery Fund</i>	70	-	-	-	70
Total other funds (previous year)	9,790	762	(1,835)	-	8,717
	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
<i>Sunday Tea/ Coffee Fund</i>	74	446	(421)	(73)	26
<i>Organ Fund</i>	10,545	-	(624)	-	9,921
<i>Flower Fund</i>	1,682	-	(159)	70	1,593
<i>Youth Fund</i>	1,252	354	-	-	1,606
<i>Bells Fund</i>	7,032	-	-	-	7,032
<i>Social Fund</i>	3,025	417	(316)	111	3,237
<i>Fabric Fund</i>	1,016	-	-	(1,016)	-
<i>Other Restricted Funds</i>	8,717	2,603	(4,824)	68	6,564
Total Funds (current year)	33,343	3,820	(6,344)	(840)	29,979

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

11. Restricted Funds (cont.)

	Balance brought forward			Transfers between funds	Balance carried forward
	2021	Income	Expenditure		2022
	£	£	£	£	£
Other Funds					
Church Magazine Fund	3,754	-	(2,494)	-	1,260
Votive Candles Fund	109	-	-	(109)	-
Childrens Corner Fund	353	-	-	(353)	-
Cemetery Maintenance Fund	3,669	583	(2,280)	600	2,572
Thursday Lunch Fund	762	-	(50)	-	712
Deanery fund	70	-	-	(70)	-
Ancient Chapel Fund	-	2,020	-	-	2,020
Total other funds (current year)	8,717	2,603	(4,824)	68	6,564

12. Analysis of Net Assets

Previous year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	154,927	33,343	188,270
Current Liabilities	(701)	-	(701)
	154,226	33,343	187,569

Current year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Totals Funds £
Current Assets	-	29,978	29,978
Current Liabilities	109,290	-	109,290
Long Term Liabilities	(748)	-	(748)
	108,542	29,978	138,520

The notes on pages 16 to 26 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2022

13. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 December 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	81,011	762	81,773
Comparative activities	29,742	-	29,742
Investments	3,753	-	3,753
Total income	114,506	762	115,268
Expenditure on			
Charitable activities	154,147	3,107	157,257
	154,147	3,107	157,257
Net gains on investments	17,627	-	17,627
Net expenditure	(22,015)	(2,345)	(24,362)
Transfers between funds	(73)	73	-
Other Recognised gains:			
Net movement in funds	(22,088)	(2,272)	(24,362)

The notes on pages 16 to 26 form part of these financial statements