



ST PAUL'S CHURCH HOOTON

ANNUAL REPORT

OF THE

PAROCHIAL CHURCH COUNCIL

For the year ending 31 December 2022

ADMINISTRATIVE INFORMATION

St Paul's is situated on Chester Road in Little Sutton, a village eight miles from Chester. The ecclesiastical parish is made up of the three communities of Hooton, Childer Thornton and Little Sutton. The correspondence address for the parish is Hooton Vicarage, Chester Road, Little Sutton CH66 1QF. The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and a charity registered with the Charity Commission. Registered Charity no. 1134654

PCC members who served from 1 January 2021 until 31st December 2022 are:

Ex-Officio Members

Incumbent: (Vacancy)

Church Wardens: Alex Duffey
Mark Holmes

Deanery Synod Reps Bryan McDonald
Sarah Wood

Richard Soper (from 27th April)

Elected Members Peter Vaughan (*Reader Emeritus*)

Jan Barnett (*Assistant Warden*)

Lynne Bergin (*Secretary*)

Julie Bulley

David Busfield (*Treasurer and Vice Chair*)

Jo Byrne (from 27th April)

Kathleen Hitchmough (*Assistant Warden*)

Wendy Holmes

Viv Langan (from 27th April)

Jane Sheehy

Katie Sykes

Gwendoline Wale

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our ACM was held in April following Church and Government guidelines. Two nominations were received for the two positions of Church Wardens and they were elected unanimously to continue as Churchwardens for another year.

PCC members are appointed in accordance with the Church Representation Rules. Membership consists of *ex officio* members (as listed above) and members elected by those whose names are on the Electoral Roll or live in the Parish. All those who attend our services – and are members of the congregation – are encouraged to register on the Electoral Roll and stand for election to the PCC.

There were three vacancies on the PCC at the time of the ACM. One member was due for re-election, and two other nominations were received. All three were elected unanimously at the meeting.

We have three Deanery Synod Representatives and at the time of the AGM there was one vacancy. We received one nomination for this post and all three were elected unanimously at the meeting.

Restrictions had been lifted in 2022, and the PCC met six times in the year. The average attendance was 75%. All the meetings in 2022 were chaired by the Vice-Chair due to being in interregnum. The Standing Committee met once in 2022 (under Church Representation Rules 2011 M31/6).

PCC members are responsible for discussing and making decisions on all matters of concern and importance to the parish which includes finance, maintenance of the fabric of the church and grounds and social activities held by the church.

AIMS AND OBJECTIVES

The parochial church council (PCC) works with the vicar to promote the mission of the church in the local context. This work is pastoral, evangelistic, social, and ecumenical in nature. We endeavour to communicate our faith and values through words and action, in the creation of a caring Christian community that is outward looking. As well as providing service to our community in a variety of situations we provide the church hall for various social needs and aspirations.

ACHIEVEMENTS AND PERFORMANCE

At St Paul's we endeavour to come together to worship God and to build up a Christian community of loving service and care. 2022 has been another challenging year with the prolonged recovery from Coronavirus restrictions limiting our activities both in worship and social functions.

The statistics show that St Paul's Electoral Roll fell from 222 at the end of 2021 to 217 in 2022. There were 51 baptisms and seven weddings; 136 adults and children attended Easter and 87 attended Christmas. 32 funerals were held in church 2 at a crematorium and there were a total of 18 committals only or burial of ashes. Memorial Services to remember those who had died were held in May and October.

WORSHIP

Attendance, severely depleted during the previous year due to Coronavirus restrictions recovered slowly and we were able to report an average Sunday attendance of 95 adults and children. Despite the absence of an incumbent for the entire year we were fortunate enough to be able to call on the services of retired clergy, others with PTO, and members of our own worship team so that all of our normal services were able to continue as normal.

WORKS, MAINTENANCE, HEALTH AND SAFETY

Various known as the Monday Club or the Fabric Committee, there is a small group of energetic people led by Peter Jarvis who ensure that the church, church hall, churchyard and grounds are maintained in a satisfactory state to enable the ongoing activities of St Paul's to proceed in a safe and enjoyable manner. Activities include planned maintenance involving the testing of fire alarms, fire extinguishers, emergency lighting and security systems against a schedule, arrangement and supervision of routine maintenance by specialist contractors, and various other jobs, large and small on an "As & When" basis. This year the latter included refurbishment of the Gazebo by the Memorial

Lawn (including re-roofing), painting the fences, railings and handrails round the church and churchyard, replacement and upgrading the lights in the Hall Kitchen and all the toilets.

We are indebted to the Community Payback Team for their work in the churchyard throughout the year where they undertake most of the grass cutting, debris removal and clearance of the drainage ditch which runs down the entire north side as well as other tasks as they arise including assistance with maintaining the vicarage garden during vacancy.

PASTORAL CARE

Pastoral care has been restricted this year due to the absence of any clergy or qualified pastoral workers but telephone contact was made from the Church Office whenever requested or following expressed concerns. Members of the PCC and other parishioners have all played their part in attempting to ensure the wellbeing of absentees and the chronically ill.

COMMUNICATION

The Parish Office remained open throughout the year on its advertised 3 mornings weekly and voicemail checked regularly in between (although not so promptly as when the Vicarage was occupied). Our Parish Administrator Sarah Wood was very generous with her time with all email and telephone enquiries being dealt with in reasonable time. Sarah also continued to produce the Sunday Link and, assisted by David together with much appreciated submissions from members of the congregation, the Parish Magazine. Both of these have been invaluable in ensuring essential information is spread amongst the congregation and we continue to be thankful to the volunteers who deliver it around the parish. Our entries into the 'Achurchnearyou' webpage were kept up to date as were the various exterior noticeboards. St Paul's holds all appropriate copyright notices from CCLI and fully complies with GDPR legislation.

INITIATION AND NURTURE

The candidates prepared in 2021 eventually underwent their Confirmation and we are grateful to the Vicar of St Barnabas for inviting us to share in their service.

SCHOOL CONNECTIONS

Links with Little Sutton C of E School, Parklands, Rossmore and Sutton Green, built up over the years, have been maintained with all of them contributing posters or other artwork at various times during the year and there have been various school-run services in Church. We have two Foundation Governors at Little Sutton Church of England Primary School and a former Governor who regularly supports the children with reading and other activities to assist the Head Teacher Mrs Zoe Carciero,

During the interregnum the C of E School have conducted school lead services in church to mark the Christian Festivals at Easter, Harvest and two separate Christmas Service one for year 3/4 children and another for year 5/6 children.

SUNDAY CLUB

The Sunday Club is led by Gwen Wale and a dedicated team of helpers who operate on a rota basis. Child Protection and Health and Safety protocols are in full operation and checked on at regular intervals.

It meets at 10.30am on Sunday morning in the church hall and through the year we have had an average of 8 children attending each week. We had 6 new families join us in September and at the end of the year 20 children were registered with us.

We generally follow the Lectionary, as we find that we don't have the same children every week. This is working very well but we do have 'Click', 'On the Way' and 'In Sight' to use as back-ups. The series of units take us through the Old and New Testaments covering all aspects of our Christian faith. All teaching material involves the children having fun with crafts and activities whilst learning.

We also take part in Family Worship on the second Sunday of each month with prayers, dramas, and readings. Parents have commented at how much their children have grown in confidence due to taking part in these services.

SOCIAL EVENTS

The Events Planning Team organised a range of events during the year, re-introducing some old favourites following the lifting of Covid restrictions. As ever popular events centred around food and fellowship.

Highlights ranged from welcoming Bishop Mark to St Pauls' for a Sunday service followed by lots of cake, a curry evening, Harvest Lunch and afternoon tea and the successful return of the Jigsaw Players.

Regular walks saw our first mini pilgrimage from Aldford to St John's Church in Chester and the return of the popular fish and chip walk in Parkgate. To celebrate the Queen's Platinum Jubilee an afternoon tea was well attended. The 'Games Night' unearthed a competitive spirit across the generations of the congregation.

Major fundraising came from the Summer and Christmas Fairs, which provided much needed funds.

DEANERY SYNOD

Bryan McDonald, Richard Soper and Sarah Wood are our parish representatives and there were several meetings during the year led by the Rural Dean Revd Beth Glover. Meetings were held at St Marys Eastham, St Thomas and All Saints Ellesmere Port, and the Chapel of the Holy Spirit / Parish Centre on Eastham Rake. The responses from all the Deanery events in the Diocese will then contribute towards the Bishops' work on setting a vision and direction for the Diocese.

ECUMENICAL PARTICIPATION

Since Covid, our Interregnum and the closure of St George's United Reform Church the only ecumenical participation in 2022 was in March at St Mary of the Angels church for a service for the Women's World Day of Prayer

VOLUNTEERS

All our volunteers are warmly thanked for their contribution to the work and ministry of St Paul's and we mention the Monday group who cover the items described in the maintenance section above, church cleaners, flower carers, refreshments providers, magazine deliverers and event organisers, through to those who help to tidy the chairs away after social functions.

FINANCIAL REPORT 2022

The financial statements have been prepared in accordance with the accounting policies set out in the publication PCC Accountability 5th edition incorporating SORP 2015 issued by the Archbishops Council.

The entire year was spent in Interregnum, the Vicar having retired in November 2021 and a new Incumbent had not taken office before year-end. This situation brought numerous complications concerning the running of the church and for various reasons thwarted the recovery from Coronavirus restrictions affecting the two previous years. Encouragement came in increases in income from fund-raising events and hall rentals but these were cancelled by the usual increase in Parish Share, and increases in general administration costs resulting from the use of visiting clergy and recruitment.

Total resources expended for 2022 amounted to £118,806, an increase of £5036 on 2021 whilst income of £104,179 surpassed the 2021 figure by £5,979 but the net result is a loss of £14,627; however, we are looking towards a more stabilised future with confidence.

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
Registered Charity No. 1134654**

**FINANCIAL STATEMENTS
For the year ended 31 December 2022**

Financial statements prepared on behalf of Hooton PCC

By D M Busfield

Independent examiner's report to the trustees of The Parochial Church Council of St Paul's Hooton

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of St. Paul's Hooton for the year ended 31 December 2022.

Responsibility and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Suzanne Draper FCCA ACA
ICAEW
SB&P
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date:

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOMING RESOURCES							
Voluntary income	2(a)	51696.64	0.00	2505.00	0.00	54201.64	55634.86
Activities for Generating Funds	2(b)	17158.71	0.00	0.00	0.00	17158.71	11664.30
Income from Church Activities	2(c)	29793.00	1349.92	0.00	0.00	31142.92	29193.61
Income from Investments	2(d)	0.00	689.55	0.00	0.00	689.55	37.45
Other Incoming Resources	2(e)	985.77	0.00	0.00	0.00	985.77	1669.18
TOTAL INCOMING RESOURCES		99634.12	2039.47	2505.00	0.00	104178.59	98199.40
RESOURCES EXPENDED							
Grants and Charitable Donations	3(a)	285.93	0.00	0.00	0.00	285.93	110.25
Church Activities	3(b)	110536.18	618.50	1057.24	0.00	112211.92	107670.12
Costs of Generating Funds	3(c)	800.78	0.00	0.00	0.00	800.78	567.07
Costs of Governance and Support	3(d)	5507.93	0.00	0.00	0.00	5507.93	5422.86
TOTAL RESOURCES EXPENDED		117130.82	618.50	1057.24	0.00	118806.56	113770.30
NET INCOMING (OUTGOING) RESOURCES		-17496.70	1420.97	1447.76	0.00	-14627.97	-15570.90
Depreciation		0.00	0.00	0.00	0.00	0.00	0.00
GAINS AND LOSSES ON INVESTMENTS							
Realised		0.00	0.00	0.00	0.00	0.00	0.00
Unrealised		0.00	0.00	0.00	0.00	0.00	0.00
Capital adjustment		0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS BETWEEN FUNDS	9	12429.87	-12429.87	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		-5066.83	-11008.90	1447.76	0.00	-14627.97	-15570.90
BALANCE B/FWD AT 1 JANUARY		389635.43	60107.64	10995.91	0.00	460738.98	463945.39
BALANCES C/FWD AT 31 DECEMBER		384568.60	49098.74	12443.67	0.00	446111.01	448374.49

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
BALANCE SHEET
At 31 December 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	5(a)	378798.00	378798.00
Investments	5(b)	0.00	0.00
		<u>378798.00</u>	<u>378798.00</u>
CURRENT ASSETS			
Debtors	7	17264.35	17001.69
CBF Church of England short term deposits		47568.77	56879.78
Cash at bank and in hand		5821.05	10455.18
		<u>70654.17</u>	<u>84336.65</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	3341.16	2395.67
NET CURRENT ASSETS		67313.01	81940.98
NET ASSETS		<u>446111.01</u>	<u>460738.98</u>
FUNDS	6		
Unrestricted		384568.60	389635.43
Designated		49098.74	60107.64
Restricted		12443.67	10995.91
Endowment		0.00	0.00
		<u>446111.01</u>	<u>460738.98</u>

Approved by the Parochial Church Council on 14th March 2023 and signed on its behalf by:

Revd Mark Turner
Vicar of St Paul's Hooton

Mr Mark Stanley Holmes
Church Warden

Mrs Alexandra Lucille Duffey
Church Warden

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Dividends are accounted for when due and payable and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a legal or

constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

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 due. Any parish share unpaid at the year end 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

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.10(2)(a) of the Charities Act 2011. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years to write off the cost of each asset over its expected useful life. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Current assets

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
2(a) Voluntary Income						
Tax-efficient Planned Giving	25273.75	0.00	0.00	0.00	25273.75	25152.52
Other Planned Giving	5531.95	0.00	0.00	0.00	5531.95	6126.26
Collections (Offertory Plate)	6237.86	0.00	0.00	0.00	6237.86	5622.00
Occasional Gift Aid	3306.01	0.00	0.00	0.00	3306.01	20.00
Income tax recovered and recoverable	9386.81	0.00	0.00	0.00	9386.81	9191.35
Donations, including flower fund	1960.26	0.00	2505.00	0.00	4465.26	9522.73
	<u>51696.64</u>	<u>0.00</u>	<u>2505.00</u>	<u>0.00</u>	<u>54201.64</u>	<u>55634.86</u>
2(b) Activities for Generating Funds						
Fetes, bazaars, other fund raising events	6269.73	0.00	0.00	0.00	6269.73	5427.61
Church hall lettings, etc.	10888.98	0.00	0.00	0.00	10888.98	6236.69
	<u>17158.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17158.71</u>	<u>11664.30</u>
2(c) Income from Church Activities						
Magazine	0.00	1177.09	0.00	0.00	1177.09	1200.54
Sub Group income	0.00	172.83	0.00	0.00	172.83	73.76
Fees	29793.00	0.00	0.00	0.00	29793.00	27919.31
	<u>29793.00</u>	<u>1349.92</u>	<u>0.00</u>	<u>0.00</u>	<u>31142.92</u>	<u>29193.61</u>
2(d) Income from Investments						
Dividends and interest	0.00	689.55	0.00	0.00	689.55	37.45
2(e) Other Incoming Resources						
Miscellaneous income	0.00	0.00	0.00	0.00	0.00	0.00
HMRC CJRS Furlough Grants	0.00	0.00	0.00	0.00	0.00	781.20
CBDP Energy grant	985.77	0.00	0.00	0.00	985.77	887.98
	<u>985.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>985.77</u>	<u>1669.18</u>
TOTAL INCOMING RESOURCES	<u>99634.12</u>	<u>2039.47</u>	<u>2505.00</u>	<u>0.00</u>	<u>104178.59</u>	<u>98199.40</u>

3. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022.00	TOTAL FUNDS 2022.00
3(a) Grants						
Missionary and charitable giving						
Home missions and other church societies	285.93		0.00	0.00	285.93	110.25
3(b) Church Activities						
Ministry: Diocesan Parish Share	69666.60	0.00	0.00	0.00	69666.60	68131.56
Clergy expenses	511.86	0.00	0.00	0.00	511.86	0.00
Visiting clergy	161.60	0.00	0.00	0.00	161.60	267.24
Church maintenance and running expenses	11801.72	0.00	0.00	0.00	11801.72	16151.65
Upkeep of churchyard	0.00	0.00	1057.24	0.00	1057.24	619.22
Parish magazine costs	0.00	504.58	0.00	0.00	504.58	189.79
Sub group costs	0.00	113.92	0.00	0.00	113.92	288.59
Church hall running costs	5804.70	0.00	0.00	0.00	5804.70	4814.47
Salaries, Wages and Honoraria	4824.00	0.00	0.00	0.00	4824.00	3746.35
Cost of services	2945.35	0.00	0.00	0.00	2945.35	1035.50
Costs of fees	12374.36	0.00	0.00	0.00	12374.36	9846.99
Vicarage (less donations to "Vicarage Fund")	2445.99	0.00	0.00	0.00	2445.99	2578.76
	<u>110536.18</u>	<u>618.50</u>	<u>1057.24</u>	<u>0.00</u>	<u>112211.92</u>	<u>107670.12</u>
3(c) Costs of Generating Funds						
Costs of fetes and other fund-raising	0.00	0.00	0.00	0.00	0.00	0.00
Weekly giving envelopes	140.78	0.00	0.00	0.00	140.78	137.07
Flower fund	660.00	0.00	0.00	0.00	660.00	430.00
	<u>800.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>800.78</u>	<u>567.07</u>
3(d) Costs of Governance and Support						
Office Equipment, Consumables & Maintenance	4447.93	0.00	0.00	0.00	4447.93	4524.86
Bank charges and loan interest	0.00	0.00	0.00	0.00	0.00	0.00
Independent Examiner	990.00	0.00	0.00	0.00	990.00	898.00
Deanery subscription	70.00	0.00	0.00	0.00	70.00	0.00
	<u>5507.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5507.93</u>	<u>5422.86</u>
TOTAL RESOURCES EXPENDED	<u>117130.82</u>	<u>618.50</u>	<u>1057.24</u>	<u>0.00</u>	<u>118806.56</u>	<u>113770.30</u>

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2022

	2022 £	2021 £
4. STAFF COSTS		
Salaries (including CJRS grant for 2021)	4824.00	4527.55
Income tax	0	0
Average number of employees	1	1

No employees received total employee benefits of more than £60,000

5. FIXED ASSETS

5(a) Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost at 1 Jan 2022	378798.00	0.00	378798.00
Additions at cost	0.00	0.00	0.00
Disposal	0.00	0.00	0.00
Cost at 31 Dec 2022	378798.00	0.00	378798.00
Depreciation at 1 Jan 2022	0.00	0.00	0.00
Charge for year	0.00	0.00	0.00
Depreciation on disposals	0.00	0.00	0.00
Depreciation at 31 December 2022	0.00	0.00	0.00
Net book value at 31 Dec 2022	378798.00	0.00	378798.00
Net book value at 31 Dec 2021	378798.00	0.00	378798.00

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £
Fixed assets	378798.00	0.00	0.00	0.00	378798.00
Current assets	9066.01	49144.49	12443.67	0.00	70654.17
Current liabilities	-3341.16		0.00	0.00	-3341.16
	384522.85	49144.49	12443.67	0.00	446111.01

Designated Funds represent the funds set aside by the PCC for the purposes of:

	At 1st Jan	Income	Expenditure	£ Net
(a) Reserve funds (invested)	54312.74	34.66	10000.00	44932.84
(b) General Maintenance fund (invested)	2603.07	1.37	0.00	2635.93
(c) Funds held by the church's sub-groups.	3227.86	1275.72	2478.38	1529.97
				49098.74

Restricted Funds represent the funds set aside by the PCC for the purposes of:

(a) Church Projects fund (donated for non-revenue items)	8861.31	0.00	0.00	8861.31
(b) Donations towards essential dome repairs	698.82	0.00	0.00	698.82
(c) Churchyard maintenance fund	735.78	1505.00	1057.24	1183.54
(d) Fabric Fund (as (a) above)	700.00	1000.00	0.00	1700.00
	10995.91			12443.67

Funds (a) and (d) have been donated by Church families with specific instructions.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

7. DEBTORS

	2022	2021
	£	£
Income tax recoverable	9386.81	9185.80
Service fee reclaims (Interregnum)	313.60	475.20
Other debtors (hall rent owing & prepay adjustment)	183.50	557.07
Council tax owed for Oct - Dec occupancy	510.34	537.85
Prepayments (Insurance premiums payable in advance)	6870.10	6245.77
	<u>17264.35</u>	<u>17001.69</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR:

	2022	2021
	£	£
Church running costs (gas & electricity)	1378.79	1023.83
Hall running costs (gas & electricity)	361.89	240.18
Assigned fees owing		
Admin costs (accountant, copier, gas & electricity)	1600.48	1131.66
Other		
	<u>3341.16</u>	<u>2395.67</u>

9. TRANSFERS BETWEEN FUNDS / FUND CLOSURES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £
Payments from Magazine Account to PCC general account	1000.00	-1000.00		
Closure of Parent & Toddler Account	667.65	-667.65		
Closure of Social Account	762.22	-762.22		
Transfer of funds from CBF deposit to main fund	10000.00	-10000.00		
	<u>12429.87</u>	<u>-12429.87</u>	<u>0.00</u>	<u>0.00</u>

(A transfer from a designated Church Group fund to the general fund represents an amount donated by the individual group to the Church for the purpose of general use)

10. INDEPENDENT EXAMINER

The Independent Examiner's fee was £990.

11. RELATED PARTY DISCLOSURES

There were no related third party transactions during this year.

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
Registered Charity No. 1134654**

**FINANCIAL STATEMENTS
For the year ended 31 December 2022**

Financial statements prepared on behalf of Hooton PCC

By D M Busfield

Independent examiner's report to the trustees of The Parochial Church Council of St Paul's Hooton

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of St. Paul's Hooton for the year ended 31 December 2022.

Responsibility and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Suzanne Draper FCCA ACA
ICAEW
SB&P
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date:

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOMING RESOURCES							
Voluntary income	2(a)	51696.64	0.00	2505.00	0.00	54201.64	55634.86
Activities for Generating Funds	2(b)	17158.71	0.00	0.00	0.00	17158.71	11664.30
Income from Church Activities	2(c)	29793.00	1349.92	0.00	0.00	31142.92	29193.61
Income from Investments	2(d)	0.00	689.55	0.00	0.00	689.55	37.45
Other Incoming Resources	2(e)	985.77	0.00	0.00	0.00	985.77	1669.18
TOTAL INCOMING RESOURCES		99634.12	2039.47	2505.00	0.00	104178.59	98199.40
RESOURCES EXPENDED							
Grants and Charitable Donations	3(a)	285.93	0.00	0.00	0.00	285.93	110.25
Church Activities	3(b)	110536.18	618.50	1057.24	0.00	112211.92	107670.12
Costs of Generating Funds	3(c)	800.78	0.00	0.00	0.00	800.78	567.07
Costs of Governance and Support	3(d)	5507.93	0.00	0.00	0.00	5507.93	5422.86
TOTAL RESOURCES EXPENDED		117130.82	618.50	1057.24	0.00	118806.56	113770.30
NET INCOMING (OUTGOING) RESOURCES		-17496.70	1420.97	1447.76	0.00	-14627.97	-15570.90
Depreciation		0.00	0.00	0.00	0.00	0.00	0.00
GAINS AND LOSSES ON INVESTMENTS							
Realised		0.00	0.00	0.00	0.00	0.00	0.00
Unrealised		0.00	0.00	0.00	0.00	0.00	0.00
Capital adjustment		0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS BETWEEN FUNDS	9	12429.87	-12429.87	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		-5066.83	-11008.90	1447.76	0.00	-14627.97	-15570.90
BALANCE B/FWD AT 1 JANUARY		389635.43	60107.64	10995.91	0.00	460738.98	463945.39
BALANCES C/FWD AT 31 DECEMBER		384568.60	49098.74	12443.67	0.00	446111.01	448374.49

**PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S, HOOTON
BALANCE SHEET
At 31 December 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	5(a)	378798.00	378798.00
Investments	5(b)	0.00	0.00
		<u>378798.00</u>	<u>378798.00</u>
CURRENT ASSETS			
Debtors	7	17264.35	17001.69
CBF Church of England short term deposits		47568.77	56879.78
Cash at bank and in hand		5821.05	10455.18
		<u>70654.17</u>	<u>84336.65</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	3341.16	2395.67
NET CURRENT ASSETS		67313.01	81940.98
NET ASSETS		<u>446111.01</u>	<u>460738.98</u>
FUNDS	6		
Unrestricted		384568.60	389635.43
Designated		49098.74	60107.64
Restricted		12443.67	10995.91
Endowment		0.00	0.00
		<u>446111.01</u>	<u>460738.98</u>

Approved by the Parochial Church Council on 14th March 2023 and signed on its behalf by:

Revd Mark Turner
Vicar of St Paul's Hooton

Mr Mark Stanley Holmes
Church Warden

Mrs Alexandra Lucille Duffey
Church Warden

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Dividends are accounted for when due and payable and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Resources used

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a legal or

constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

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 due. Any parish share unpaid at the year end 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

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.10(2)(a) of the Charities Act 2011. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years to write off the cost of each asset over its expected useful life. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Current assets

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
2(a) Voluntary Income						
Tax-efficient Planned Giving	25273.75	0.00	0.00	0.00	25273.75	25152.52
Other Planned Giving	5531.95	0.00	0.00	0.00	5531.95	6126.26
Collections (Offertory Plate)	6237.86	0.00	0.00	0.00	6237.86	5622.00
Occasional Gift Aid	3306.01	0.00	0.00	0.00	3306.01	20.00
Income tax recovered and recoverable	9386.81	0.00	0.00	0.00	9386.81	9191.35
Donations, including flower fund	1960.26	0.00	2505.00	0.00	4465.26	9522.73
	<u>51696.64</u>	<u>0.00</u>	<u>2505.00</u>	<u>0.00</u>	<u>54201.64</u>	<u>55634.86</u>
2(b) Activities for Generating Funds						
Fetes, bazaars, other fund raising events	6269.73	0.00	0.00	0.00	6269.73	5427.61
Church hall lettings, etc.	10888.98	0.00	0.00	0.00	10888.98	6236.69
	<u>17158.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17158.71</u>	<u>11664.30</u>
2(c) Income from Church Activities						
Magazine	0.00	1177.09	0.00	0.00	1177.09	1200.54
Sub Group income	0.00	172.83	0.00	0.00	172.83	73.76
Fees	29793.00	0.00	0.00	0.00	29793.00	27919.31
	<u>29793.00</u>	<u>1349.92</u>	<u>0.00</u>	<u>0.00</u>	<u>31142.92</u>	<u>29193.61</u>
2(d) Income from Investments						
Dividends and interest	0.00	689.55	0.00	0.00	689.55	37.45
2(e) Other Incoming Resources						
Miscellaneous income	0.00	0.00	0.00	0.00	0.00	0.00
HMRC CJRS Furlough Grants	0.00	0.00	0.00	0.00	0.00	781.20
CBDP Energy grant	985.77	0.00	0.00	0.00	985.77	887.98
	<u>985.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>985.77</u>	<u>1669.18</u>
TOTAL INCOMING RESOURCES	<u>99634.12</u>	<u>2039.47</u>	<u>2505.00</u>	<u>0.00</u>	<u>104178.59</u>	<u>98199.40</u>

3. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022.00	TOTAL FUNDS 2022.00
3(a) Grants						
Missionary and charitable giving						
Home missions and other church societies	285.93		0.00	0.00	285.93	110.25
3(b) Church Activities						
Ministry: Diocesan Parish Share	69666.60	0.00	0.00	0.00	69666.60	68131.56
Clergy expenses	511.86	0.00	0.00	0.00	511.86	0.00
Visiting clergy	161.60	0.00	0.00	0.00	161.60	267.24
Church maintenance and running expenses	11801.72	0.00	0.00	0.00	11801.72	16151.65
Upkeep of churchyard	0.00	0.00	1057.24	0.00	1057.24	619.22
Parish magazine costs	0.00	504.58	0.00	0.00	504.58	189.79
Sub group costs	0.00	113.92	0.00	0.00	113.92	288.59
Church hall running costs	5804.70	0.00	0.00	0.00	5804.70	4814.47
Salaries, Wages and Honoraria	4824.00	0.00	0.00	0.00	4824.00	3746.35
Cost of services	2945.35	0.00	0.00	0.00	2945.35	1035.50
Costs of fees	12374.36	0.00	0.00	0.00	12374.36	9846.99
Vicarage (less donations to "Vicarage Fund")	2445.99	0.00	0.00	0.00	2445.99	2578.76
	<u>110536.18</u>	<u>618.50</u>	<u>1057.24</u>	<u>0.00</u>	<u>112211.92</u>	<u>107670.12</u>
3(c) Costs of Generating Funds						
Costs of fetes and other fund-raising	0.00	0.00	0.00	0.00	0.00	0.00
Weekly giving envelopes	140.78	0.00	0.00	0.00	140.78	137.07
Flower fund	660.00	0.00	0.00	0.00	660.00	430.00
	<u>800.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>800.78</u>	<u>567.07</u>
3(d) Costs of Governance and Support						
Office Equipment, Consumables & Maintenance	4447.93	0.00	0.00	0.00	4447.93	4524.86
Bank charges and loan interest	0.00	0.00	0.00	0.00	0.00	0.00
Independent Examiner	990.00	0.00	0.00	0.00	990.00	898.00
Deanery subscription	70.00	0.00	0.00	0.00	70.00	0.00
	<u>5507.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5507.93</u>	<u>5422.86</u>
TOTAL RESOURCES EXPENDED	<u>117130.82</u>	<u>618.50</u>	<u>1057.24</u>	<u>0.00</u>	<u>118806.56</u>	<u>113770.30</u>

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2022

	2022 £	2021 £
4. STAFF COSTS		
Salaries (including CJRS grant for 2021)	4824.00	4527.55
Income tax	0	0
Average number of employees	1	1

No employees received total employee benefits of more than £60,000

5. FIXED ASSETS

5(a) Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost at 1 Jan 2022	378798.00	0.00	378798.00
Additions at cost	0.00	0.00	0.00
Disposal	0.00	0.00	0.00
Cost at 31 Dec 2022	378798.00	0.00	378798.00
Depreciation at 1 Jan 2022	0.00	0.00	0.00
Charge for year	0.00	0.00	0.00
Depreciation on disposals	0.00	0.00	0.00
Depreciation at 31 December 2022	0.00	0.00	0.00
Net book value at 31 Dec 2022	378798.00	0.00	378798.00
Net book value at 31 Dec 2021	378798.00	0.00	378798.00

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £
Fixed assets	378798.00	0.00	0.00	0.00	378798.00
Current assets	9066.01	49144.49	12443.67	0.00	70654.17
Current liabilities	-3341.16		0.00	0.00	-3341.16
	384522.85	49144.49	12443.67	0.00	446111.01

Designated Funds represent the funds set aside by the PCC for the purposes of:

	At 1st Jan	Income	Expenditure	£ Net
(a) Reserve funds (invested)	54312.74	34.66	10000.00	44932.84
(b) General Maintenance fund (invested)	2603.07	1.37	0.00	2635.93
(c) Funds held by the church's sub-groups.	3227.86	1275.72	2478.38	1529.97
				49098.74

Restricted Funds represent the funds set aside by the PCC for the purposes of:

(a) Church Projects fund (donated for non-revenue items)	8861.31	0.00	0.00	8861.31
(b) Donations towards essential dome repairs	698.82	0.00	0.00	698.82
(c) Churchyard maintenance fund	735.78	1505.00	1057.24	1183.54
(d) Fabric Fund (as (a) above)	700.00	1000.00	0.00	1700.00
	10995.91			12443.67

Funds (a) and (d) have been donated by Church families with specific instructions.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S, HOOTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

7. DEBTORS

	2022	2021
	£	£
Income tax recoverable	9386.81	9185.80
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Prepayments (Insurance premiums payable in advance)	6870.10	6245.77
	<u>17264.35</u>	<u>17001.69</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR:

	2022	2021
	£	£
Church running costs (gas & electricity)	1378.79	1023.83
Hall running costs (gas & electricity)	361.89	240.18
Assigned fees owing		
Admin costs (accountant, copier, gas & electricity)	1600.48	1131.66
Other		
	<u>3341.16</u>	<u>2395.67</u>

9. TRANSFERS BETWEEN FUNDS / FUND CLOSURES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds
	£	£	£	£
Payments from Magazine Account to PCC general account	1000.00	-1000.00		
Closure of Parent & Toddler Account	667.65	-667.65		
Closure of Social Account	762.22	-762.22		
Transfer of funds from CBF deposit to main fund	10000.00	-10000.00		
	<u>12429.87</u>	<u>-12429.87</u>	<u>0.00</u>	<u>0.00</u>

(A transfer from a designated Church Group fund to the general fund represents an amount donated by the individual group to the Church for the purpose of general use)

10. INDEPENDENT EXAMINER

The Independent Examiner's fee was £990.

11. RELATED PARTY DISCLOSURES

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