

**PRESCOT PAROCHIAL
CHURCH COUNCIL**

**REPORT OF THE PAROCHIAL CHURCH
COUNCIL AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

PRESCOT PAROCHIAL CHURCH COUNCIL

INDEX TO THE ACCOUNTS

	Page
Annual Report for 2022	1-17
Independent Examiner's Report	18
Statement of Financial Activities	19
Balance Sheet	20
Cash Flow Statement	21
Notes to the Financial Statements	22 - 29
Appendices	30 - 32

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022**

Introduction

This report and the annual accounts are presented in a format agreed by the Central Board of Finance of the Church of England and the Charity Commissioners in order to comply with the Charities Act 2011. It paints a picture of an active parish, as we seek to share the love and light of Jesus here in Prescott, in word and in action.

The report, therefore, aims to frame our financial statements within the wider life of the church. It reviews the past year, the resources used and shared, and looks to the future, as we pray, alongside the Diocese of Liverpool, for a bigger church which will make a bigger difference, with more people knowing Jesus and more justice in the world.

Administrative Information

Parish Details

Addresses

Parish Church - St Mary the Blessed Virgin, Church Street, Prescott, Merseyside, L34 3LA

Daughter Church- St Paul's, Bryer Road, Prescott, Merseyside, L35 5DW

Email: revkimberleymannings@gmail.com

Phone: 07305922392

URL: prescotparish.org.uk

Independent Examiner

D Hudd

Livesey Spottiswood

Chartered Accountants and Registered Auditors

17 George Street

St Helens, Merseyside, WA10 1DB

Banking

Natwest Bank Plc

St Helens (A) Branch

8 Ormskirk Street

St Helens, Merseyside, WA10 1DR

Architect

Rebecca Grimshaw

of Anthony Grimshaw & Associates, Wigan.

Charitable Status

The Parochial Church Council received charitable status on 5 May 2010.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Structure, Governance and Management

The Church operates under the Parochial Church Council Powers Measure, 1956. The PCC has registered with the Charity Commission, Registration Number 1135804.

The method of appointment of PCC members is set out in the Church Representative Rules. All Church members are encouraged to join the Electoral Roll and stand for election to the PCC. The members of the PCC are either ex officio or elected by the Annual Parochial Meeting (APCM) or co-opted by the PCC in accordance with Church Representation Rules.

The PCC ensures that the church lives out its vision statement: *'Sharing the light and love of Christ in Prescott, through word and action'*. It ensures that statutory requirements with regards to safeguarding and risk assessment are met and/or exceeded. The PCC also ensures compliance with statutory requirements in regard to employment, data protection (GDPR), access and health and safety. The PCC addresses issues such as long-term financial planning; Quinquennial report and capital spend plans; ministry issues; project development; links with other bodies; charitable giving; and the management of policies.

As the accountable body, PCC members are trustees and are bound by a strict code of conduct. Each has the right to scrutinise any aspect of the workings of the church, although some personal information may be withheld with regard to its sensitivity and data protection. The Standing Committee is the executive leadership team of the PCC and its membership comprises the Wardens, treasurer, two PCC members, the PCC secretary, and the Vicar. This committee feeds into PCC agendas and has the authority to make (urgent) interim decisions on behalf of the PCC.

Parochial Church Council Members

During the year, members of the PCC included the following office holders:

Vicar	Rev'd Kimberley Mannings
Churchwardens	Steven Martin Val Sugden Lesley Porter Susan Priestley
PCC Secretary	Christine Thomas
Treasurer	Keith Porter
Representatives on Huyton Deanery Synod:	Susan Priestley Geoffrey Appleton Rebecca Peers Ann Capewell

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Elected PCC Members

Until APCM 2023:

Claire Portsmouth
Kath Pye
Susan Ellington
Lesley Porter

Until APCM 2024:

Norine Jones
David Kernick
Ray Mercer
Mary Oldfield

Until APCM 2025:

John Orme
Maggie Bunting
Joanne Peers
Pauline Jessup

Health and Safety and Safeguarding Officers

Health and Safety Co-ordinator: Steven Martin.
Safeguarding Officer (Parish): Norma Garvey
Deputy Safeguarding Officer and Lead Recruiter: Steven Martin
Vulnerable Adults Co-ordinator: Ann Capewell
Fire Marshall: Steven Martin
Verger: Norine Jones

Sidespersons

Changes to the Church Representation Rules mean that sidespersons are no longer elected at the APCM but, instead, by the Parochial Church Council at its meeting followed the APCM.

Membership

The Electoral Roll is the official membership list of local Church of England congregations. Signing the roll means that you want to belong and shows a sign of your commitment to this church. Only those on this list may stand as a member of the Deanery Synod or Parochial Church Council (PCC). Membership also allows you to vote at the Annual Parochial Church Meeting. You need to be 16 years or over and be baptised as a member of the Church of England, living within the Parish of Prescott. If you live outside the parish but fulfil these requirements, and have habitually attended worship for six months, then you may also join. The number on the electoral roll on 31st December 2022 was 172.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Committees

Standing Committee:

Vicar, Churchwardens, Treasurer; and from November 2020, PCC Secretary & two PCC Members. This is the only Committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the Council.

Stewardship Committee:

Vicar, Keith Porter (Church Treasurer), Dyane Basinger (Giving Officer and Gift Aid Secretary), Norine Jones, Marian Piert and one churchwarden.

Gifts to Missions and Charities Committee:

Keith Porter, Geoff Almond, Ann Capewell.

Parish Centre Committee:

A new committee was formed in May 2012: Joyce Fairfield (Parish Centre Secretary), Keith Porter, Church Treasurer, Andrew Basinger, a member of the clergy (as and when needed), Norine Jones (as leader of an organisation who uses the Meeting Room) a PCC member, and Marian Piert or another churchwarden if Marian Piert was unavailable, the Vicar (on request).

Fundraising Committee

A new committee formed in September 2022. Vicar (Rev'd Kimberley Mannings), Treasurer (Keith Porter), Sue Priestley, Joanne Peers, Norine Jones, Ann Capewell, Claire Portsmouth.

Statistics and Policies

Church Attendance

Parish returns are submitted to the Diocese, which gives a complete breakdown of church attendance, number of children attending, weddings and funerals etc. Copies of this form are forwarded to the Diocese but are also available on request. Once a year clergy/wardens also complete the 'Statistics For Mission' form, which takes into account a snapshot of the church's missional activity. These statistics are also available on request.

GDPR

The Parish Data Protection Policy is in place and available via the Parish website. No Freedom of Information requests were received during the last year.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Safeguarding

In July 2019, we adopted a new safeguarding policy for the parish.
The Parish of Prescott: St Mary's Parish Church & St Paul's Mission Church

SAFEGUARDING POLICY, PROMOTING A SAFER CHURCH

The following policy was agreed at the Parochial Church Council (PCC) meeting held on Wednesday 24th July, 2019. 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.

The Parish will:

- Create a safe and caring place for all.
- Have a named Parish Safeguarding Officer (PSO) to work with the incumbent and the PCC to implement policy and procedures.
- Safely recruit, train and support all those with any responsibility for children, young people and adults to have the confidence and skills to recognise and respond to abuse.
- Ensure that there is appropriate insurance cover for all activities involving children and adults undertaken in the name of the parish.
- Display in church premises, and on the Parish website, the details of who to contact if there are safeguarding concerns or support needs.
- Listen to, and take seriously, all those who disclose abuse.
- Take steps to protect children and adults when a safeguarding concern of any kind arises, following House of Bishops' guidance, including notifying the Diocesan Safeguarding Adviser (DSA) and statutory agencies immediately.
- Offer support to victims/survivors of abuse regardless of the type of abuse, when or where it occurred.
- Care for and monitor any member of the church community who may pose a risk to children and adults whilst maintaining appropriate confidentiality and the safety of all parties.
- Ensure that health and safety policy, procedures and risk assessments are in place and that these are reviewed annually.
- Review the implementation of the Safeguarding Policy, Procedures and Practices at least annually.

Each person who works within this church community will agree to abide by this policy and the guidelines established by this church. This church appoints Norma Garvey as the Parish Safeguarding Officer, Steven Martin as Deputy Safeguarding Officer, and Dr Ann Capewell as Vulnerable Adults Co-ordinator.

If you have any safeguarding concerns or issues on a safeguarding matter then you can find out who to speak to on our contact page or get more information at www.liverpool.anglican.org.

Notices are also displayed in church and the parish centre and is available for download as a pdf on the church website.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

All members of the PCC should now be background checked and all members are required to undertake basic level safeguarding training (an online course, known as C0) prior to their first meeting in office following the APCM. The National Church are currently developing a new Independent Safeguarding Board which will be reviewing and implementing the safeguarding strategy and policy which this, and other Anglican churches, operate under. Further details about this are expected in 2022.

Vision: Objectives and Activities

Vision Statement

'Sharing the light and love of Christ in Prescott, through word and action' is the vision statement adopted by the PCC in 2021. As a church, all that we aim to be and do is governed by this vision.

When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion.

Dreams for 2022

Within the Parish of Prescott, all that we seek to do in Jesus' name is centred around worship and prayer; learning and living the Gospel that we might develop our knowledge and trust in Jesus; providing pastoral care for people living in the parish; and sharing the love of Jesus, through mission and outreach within this community.

However, each year the PCC set five achievable targets for the coming year, which should be rooted in the mission of the parish.

The goals set at the **APCM for 2022**, under 'Plans for the Future', were:

1. The Dedication of the East Window (transferred from 2021).
2. Hold a service of thanksgiving for all the frontline workers and unsung heroes, who have served Prescott and the community during the Covid-19 pandemic (transferred from 2021).
3. To hold a memorial service for our beloved Fr Jeff Engel.
4. To engage with the work of the Shakespeare North Theatre as it prepares to open its doors.
5. To hold a Christmas Tree Festival during Advent.

The family of the late Ann Price Roberts, whose generous legacy made the installation of the new east window possible, attended the morning eucharist on 6 November during which Rev'd Karen Beck gathered the family around the window and conducted a short service of thanksgiving. The family chose this date to visit the church to see the window and were offered the opportunity for a formal dedication by the Bishop of Warrington at a later date but were unsure that attendance would be possible for them due to distance. The opportunity has been left open for the family, should they wish a further service of dedication to be held.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

During the Advent Service of Light on 27th November, prayers of thanksgiving were held and local frontline workers invited, for this quiet, reflective Taize service. The decision was made to do this service on a smaller, more reflective scale, due to the desire amidst the wider community to look forwards at this time. When the excellent suggestion for this service was originally made, in 2021, a large-scale event was unfortunately not possible due to successive lockdowns.

On 15th October a memorial service was held for Fr Jeff, which was well attended, coming as little surprise to any. The service was led by Rev'd Kim Mannings, the altar dedicated in memory of Jeff by Rev'd John Taylor, and tributes were given by David Hanchett, Jeff's nephew, Fr Craig Huxley-Jones, a parishioner of Jeff's at St Mary's, Hale, who discerned a vocation to the priesthood under Jeff's gentle guidance, and Jeff's lifelong friend, Derek Southern, who joined Jeff in glory only two months later. Memories of Jeff and the legacy he has left on the church and the world were written down and placed in a basket, in exchange for a cross, similar to the holding crosses that Jeff readily gave to others. The choir sang beautifully, and all pieces of music were favourites of Jeff. Afterwards Liz Taylor, Dyane Basinger, Norine Jones, along with other faithful volunteers, organised a beautiful buffet for friends and family to share together in the Parish Centre, and Lesley Porter arranged a display of photographs and memorabilia, capturing Jeff from his youth. It was a sad but heart-warming day. Jeff is missed more than words can say, but his legacy and love lives on in the Parish each and every day.

Strong connections were built between the church and Shakespeare North Theatre in the lead-up to the theatre's opening. Rev'd Kim, being part of the Prescott Cultural Consortium from 2021, was privileged to get to know the team and invited them to come and speak to the Coffee Morning group at St Paul's. This group was later selected to represent the town during the theatre's opening procession – one of only a small handful of groups to do so. This took place on Friday 15th July, with the theatre working with the group previously on costume choices and rehearsals for the procession entitled "All the Joy You Can Wish". It was moving to see our St Paul's community represented.

On Saturday 26th November a Christmas Tree Festival was held in the Parish Church, with groups from within the church decorating trees to represent the spirit of their group. The idea had been put forward by Lesley Porter, having heard of similar successes elsewhere, and it proved to be a beautiful opportunity. We saw hand-stitched trees, courtesy of the Monday Craft Group, gardening-themed decorations, from the Friends of Prescott Cemetery and Churchyard, bingo balls and cups from Coffee Morning, an array of fun, vibrancy and learning from First Steps, Faith Kids and Tuesday Tots, musical beauty from Prescott Festival of Music and the Arts and our own Parish Choir, an ecumenical tree, containing doves of peace and pictures of the five Prescott churches, and a tree by Mothers Union, containing the names of each of the countries that Mothers Union is present in and supports and a tree by the Flower Guild. Our ordinand, Tom Hurst, was responsible for organising the festival and also created a prayer station, along with an 'Angel Hunt' for children, with prizes, which went down a storm. Run parallel to the Christmas Fayre, it was a joy to see so many enter the church, both regular parishioners along with many from the local community, and tourists from beyond, all remarking on how atmospheric the church looked. One parishioner in particular said that she had been attending the church for over 70 years and had never seen it look so beautiful.

Achievements and Performance: Celebrating Mission and Ministry in the Parish of Prescott

'When planning its activities for the year the PCC gave consideration to the Charity Commission's guidance on public benefit'.

Prayer and Worship

2022 saw the re-introduction of restriction-free services, including the ability to re-introduce the usual number of hymns.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Throughout 2022, the Daily Office of Morning and Evening prayer continued to be said in parish, with the opening up of Morning Prayer more widely on Wednesdays and Fridays at 9am, when a faithful group of parishioners gather week on week to offer intercession; an invitation open to all. Morning Prayer on a Friday is ably led by Stan Russell.

Services for Ash Wednesday along with Holy Week and Easter, took place restriction-free, along with the Patronal Festival, Harvest Festival, All Souls and All Saints, Armistice Day and the Civic Act of Remembrance. On 6th November Rev'd Kim went to preach at Kings College, Cambridge, further strengthening bonds with our patrons.

A service of confirmation with Bishop Bev Mason was also held in the Parish Church on 9th October, with nine candidates from the Parish Church confirmed.

On 6th February the church marked the Queen's Accession to the throne, combined with Generosity Sunday, when Steve Pierce came to preach about the importance of stewardship. This year we were able to join Prescott and Whiston Methodist Church for their morning service as they celebrated Aldersgate Day, and a eucharist for Mothers Union was held during September, with the commissioning of new branch members. On the Feast of Pentecost, a special service of thanksgiving was held for the Jubilee of Queen Elizabeth II followed by an ecumenical bring and share lunch. On 8th September Her Majesty Queen Elizabeth II sadly passed away and the church was opened each day for silent prayer and for messages to be left in the Book of Remembrance. On 11th September a service of thanksgiving for the life of Her late Majesty was held during the morning's sung eucharist, and on 18th September a Special Commemorative Service was held at the Parish Church for the Borough of Knowsley, attended by numerous dignitaries, ecumenical guests, and the Bishop of Warrington.

The Christmas Tree Festival (alongside the Christmas Fayre), Advent Service of Light, Carols by Candlelight, Crib service, Midnight Mass, Christmas Day Family Service all took place, along with a eucharist on each of the feast days following Christmas Day: the Feast of St Stephen, St John, the Holy Innocents, and finally the Comfort and Joy service for those who cannot usually get to church. During this period, two new, ecumenical services took place for the second time, including a Blue Christmas service, for all who would find Christmas difficult that year, and a service of Carols around the Tree, as well as an ecumenical Epiphany service during the Week of Prayer for Christian Unity.

The Parish Newsletter, both printed and emailed, has continued to keep many up to date with upcoming services, as well as our social media and website; with thanks to Dave Kernick for sharing his wide, technical gifts, and to Norine Jones for printing. The Parish Magazine has also continued to be a rich resource, keeping the parish up to date with news, events and matters relating to the wider church and world; with thanks to our editor, Lesley Porter and co-ordinator, Maggie Bunting.

Bible readings and intercessions within services continued to be led by members of the congregation, and the important ministry of fellowship was maintained over post-service refreshments in the Parish Centre. With thanks, respectively, to Val Sugden, Liz Taylor, and their teams. It has also been wonderful to welcome back a growing servers' team, led expertly by Alan Williams, including new and familiar faces. A special thanks to our team of sidespersons, who offer the all-important welcome to those who come through the church doors, often for the first time. They say that it is in the first seven seconds that a new person makes a judgement about a place, so the importance of this ministry cannot be emphasised enough.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Our wonderful team of bell ringers readily shared their talents with us once again, making many wedding couples extremely happy and ringing for special civic and local occasions, including during the jubilee of Her Majesty Queen Elizabeth II, the finale of the Queen's Baton Relay, and the period of mourning for Her Majesty Queen Elizabeth II. With thanks to John Barker, Lesley Davies, and the team for going above and beyond to make this possible, often recruiting bell ringers from across Merseyside. We understand that numbers of bellringers are down and are immensely grateful for the team's efforts to spread themselves across the Borough and beyond in order to serve local churches.

Throughout 2022, the choir have continued to enchant us with the gift of music, which enriches our worship and helps us to lift our eyes heavenwards. Their commitment has been nothing short of exceptional, especially around demanding festivals such as Easter and Christmas. Thank you to each one of them, and to the choir team: Dave Kernick, Rob Howard and Tim Hall.

Monthly, Sunday worship at St Paul's was paused in the August of this year, in order to discern together what more regular worship might look like at St Paul's, and how to make worship accessible for families and individuals from across the estate. From September to December a series of fortnightly meetings were held with members of St Paul's, accompanied by coffee and cake, to discuss what services at St Paul's might look like in the future, considering a Thursday afternoon service, which would be held immediately after school pick-up time. The congregation were exceptionally gracious in all of these conversations and nobly so, recognising how dearly St Paul's is held by them.

On 11th September we had the joy of welcoming our first ever Ordinand to the Parish – Thomas Hurst, along with his family: wife, Ruth, and children Carys and Michael. We celebrated their arrival with cake and fellowship. Tom and his family have become much-cherished additions to our family here at St Mary's and St Paul's, and we look forward to having them with us until the summer of 2025.

As a parish committed to training, we were pleased to welcome Kate Johnston and Sharon Dooley on placement with us in November and December. Both came from churches of different traditions in order to experience a different tradition within the Church of England. Kate is to be ordained Deacon this summer and Sharon continues her journey of discernment. Both spoke fondly of their time with us, and we wish them all the best for their futures.

With continued thanks to Rev'd Karen Beck for preaching and presiding, drawing us deeper into Christ's love and encouraging us to explore our own spirituality. Thanks too to Tom Hurst as liturgical Deacon, and to Tom and Dave Kernick for regular, thought-provoking preaching.

Pastoral Care

Home Communion was finally able to be reinstated this year by our Home Communion team: Val Sugden, Diane Hornby, Tom Hurst, Karen Beck, and Kim. We also saw the hospice Tree of Light service return, being led by clergy of the Parish, in conjunction with Willowbrook Hospice, for the first time. Pastoral visits were undertaken across the parish by clergy for both church members and others within the community, including house blessings, the Sacrament of the Sick, and final prayers.

A Service of Remembrance was held for those who have lost loved ones over the course of the last year and these families were also invited to the ecumenical Blue Christmas service.

The Friends of Prescott Cemetery & Churchyard's Christmas Remembrance Tree service was held in December, where baubles are placed on the tree in remembrance of loved ones, which has become a service held in deep affection by the community.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Pastoral Offices

This year we said goodbye to an astonishing number of our church family, including Fr Jeff Engel, our assistant priest. This came as a great shock to all and sadness of Jeff's death was felt, not only throughout the church community, but the entire town and beyond. Jeff was received into the Parish Church, as per his wishes, on the evening of Thursday 7th April, and his Requiem Mass was held on Friday 8th April, with Rev'd Kim presiding and Rev'd John Taylor giving the address. The service contained a plethora of beautiful music, chosen by Jeff and led by the choir. Jeff's committal then took place in the churchyard of St Mary's, Hale, where Jeff was priest-in-charge before his retirement. The funeral was exceptionally, and unsurprisingly, well attended, and a further memorial service was held for Jeff in October.

High numbers of funerals took place throughout the year along with a number of interments in both the Churchyard, Garden of Rest, along with council cemeteries and Greenacres Woodland Burial.

Many baptisms took place in the Parish Church, along with three in St Paul's, including the baptism of one of our Coffee Morning community, together with her two children, during one of the St Paul's Coffee Mornings, joined by the entirety of St Mary and St Paul's Primary School. A number of baptisms also took place within the main 10 o'clock eucharist at St Mary's, along with this year's Easter Vigil.

We also saw an increase in weddings once again now that lockdown restrictions have been lifted, with some couples who have waited since before lockdown finally being able to marry, and were also able to share in services for the renewal of vows.

Our verger, Norine Jones, has faithfully served at each of these life events, supporting families. The Parish Office Hour was also reinstated for the booking of weddings and baptisms. Thank you to Joyce Fairfield and Brenda Fay for their commitment to this important administrative and pastoral work.

Joyce Fairfield continued as Bookings Secretary and overseer of the Parish Centre, and a team of volunteers led by Joyce, assisted at baptisms.

The streaming system has once again been invaluable, as Sunday services have regularly been streamed, along with a number of funerals, allowing people to take part who would otherwise be unable to do so. We have a strong following online of a number of parishioners who are unable to physically attend church, and they find this of great comfort. With thanks to the Sunday technology team comprised of Keith Porter, Andy Basinger and Thomas Ellison.

Marriage preparation for couples has continued in the new style of afternoon tea, which has proved to be a success. Couples gather with clergy and the wedding team for afternoon tea, socialisation, interactive discussions around marriage, legal preliminaries, and end the day in prayer.

Children and Young People

On Shrove Tuesday the first ever 'Pancake Praise Party' was held in St Paul's with thanks to a Feast for Fun grant from Together Liverpool, along with contributions from Tesco, Prescott, and the Councillors of Prescott South. This was an interactive service involving children and adults alike, with action songs, prayer pancakes, and activities. Furthermore, throughout the daytime, all of St Mary and St Paul's C of E Primary School, along with their teachers, were able to come over to St Paul's to make pancakes and explore the meaning behind Shrove Tuesday.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Faith Kids was relaunched in-person and Andrea Penketh joined the team as team leader. The group continued to use the Roots on the Web resources and we have seen some new additions to the group. The team also met with Sue Mitchell, Diocesan Children and Families Missioner, and have been implementing some new strategies and approaches to engaging the children. With thanks to Andrea, Christine Thomas, Pauline Jessup, and Angela Maloney, who lead Faith Kids in the Parish Centre on a weekly basis.

This year also saw the launch of 'First Steps' thanks to the inspiration, creativity and dedication of Laura Howard. First Steps gathers in the children's corner each Sunday for activities which follow the lectionary theme in easy to access formats.

Messy Christingle was held in the Parish Centre during Advent. This was very well-attended and largely attracted families who do not usually attend church. A number of all-age services were also held, including the all-age Toy Service on the Feast of Christ the King (with gifts of toys donated to Yates Court: an inspirational supported living project in Prescott), and an all-age Christmas Day service. This year's Christmas Eve Crib Service saw the highest attendance to date, with hundreds from across the community gathering to worship.

Our Mums and Tots group changed their name to 'Tuesday Tots' to better reflect the range of parents and carers who attend. This is organised by Norine Jones, supported by Dyane Basinger and Shirley Grice, and continues to offer a safe and welcoming space for all. The Tuesday Tots group had a number of special celebrations this year, including a Jubilee Party and Teddy Bear's Picnic, as well as a visit from Santa.

The church's relationship with local schools has continued to remain strong, despite being unable to meet with children in-person for much of the two years previous. Kim has continued to lead Collective Worship at St Mary and St Paul's C of E Primary School during clergy assembly each week, supported also by Deanery Youth and Schools Worker Rebecca Richardson, and both Iain Parks and Paul Brooksbank (Headteacher and Deputy Headteacher) continue to supply updates for the Parish Magazine. We were delighted to welcome year 4 to church for a 'Let's Explore' church afternoon, with the children exploring Our Lady Immaculate and St Joseph, our Roman Catholic neighbours, also. We also enjoyed welcoming year 1 to St Paul's to learn all about baptism, with the help of their teddy bears. Prescott Primary School joined us for the first time this year as they explored the church by means of an interactive treasure hunt. It was also a joy to welcome Evelyn Avenue Primary School to church for their Christmas production.

The Vicar, along with members of the Parish, also continue in their roles within the governing body at St Mary and St Paul's School.

Social Justice and Charity

Each year approximately 8% of our income is given to missions and charities, and the PCC was happy to continue the donations in 2022. The Gifts to Missions and Charities Committee voted to increase the amount we give, recognising the Christian call to share what we have abundantly, even in the face of losses incurred this year. A thank you to each member of the committee for your generous understanding of Christian stewardship and for holding us accountable as the body of Christ.

Ann Capewell has continued to generate money for church funds through a combination of Traidcraft discounts, sales of plants, and home-made jams and marmalades etc.

The craft group, run by Maggie Bunting, is a church craft group, open to all, with 50% of the ladies being non-church members, and the group has seen a remarkable increase in membership.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Mothers Union continued to meet in the Parish Centre monthly on a Friday afternoon, led by Diane Hornby, and have been looking at ways to support our church school, through the purchasing/sourcing of altar linens for their new altar. Val Sugden continues to run the book and card stalls, with a new collection of books available.

St Paul's was the venue for the 'Network of Kindness' launch event this autumn (part of Together Liverpool) having been recognised for its work with families, and the church has joined the Network of Kindness movement within the Diocese, looking at best practice for supporting the most vulnerable in our community.

Mission and Discipleship

Coffee Morning, led by Sue Priestley and her team, continues to grow from strength to strength in St Paul's each Thursday morning during term time, with many creative activities being undertaken, including themed mornings, bingo, craft, crocheting and games. Coffee Morning has also become a sanctuary of pastoral care, undertaken by both leaders and the school's Family Support Worker.

The Start Course took place in St Paul's at the beginning of the year and the Ecumenical Lent Course took place once again, following the film 'I Daniel Blake' and accompanying resources. A member of clergy from each of the Fellowship of Churches took turns in leading the sessions.

The PCC voted for the church to join the Lycig (Leading Your Church Into Growth) community, looking intentionally at how to work for growth, both numerically, spiritually and missionally. The Lycig team comprising of the Vicar, Tom Hurst, John Orme and Sue Priestley attended the Lycig residential in October and the PCC teaching sessions began shortly after, with the commitment to do so for the next year.

Cathedral representative, Brenda Burgess, continued to distribute Bible Fellowship booklets throughout 2022, encouraging people to wrestle more deeply with the Scriptures.

Music and the Arts

The Prescott Festival of Music and the Arts, organised by its founder, our own Dr Robert Howard, continues to warm our hearts, with events and concerts taking place at venues throughout the town, including many in our churches and Parish Centre. We are always delighted to welcome people into our Grade 1 listed building and St Paul's. This year's festival took place in person once again, along with other festival events, including the Mayor of Prescott's Christmas Concert.

Robert Howard and Kimberley Manning's continue to be part of the Prescott Cultural Consortium, which focuses on supporting the arts in Prescott and which works in partnership with the Shakespeare North Theatre. A major focus of the consortium, as well as the opening of the theatre, has been Knowsley as Borough of Culture in 2022, and both Rob and Kim featured in the Borough-wide video entitled '22 Voices'.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The church opened its doors regularly throughout the year during large-scale events across the town, and a big thank you to our heritage team, led by Barbara Bradley, and Verger Norine Jones for making this possible. A large-scale Elizabethan Fayre was held across the town over the course of two days, including the 'Home Sweet Home' exhibition in the Parish Centre. The fayre culminated in the release of confetti canons from the top of the church tower. The Shakespeare North Theatre was opened during its 'All the Joy You Can Wish' opening ceremony, with St Paul's Coffee Morning being chosen as one of the representative groups, and the church was open throughout the opening weekend, with hundreds of visitors coming to see the church. The Serious Nonsense festival was held around the church during the summer, again with a high footfall of visitors and a wonderful atmosphere.

Heritage

The Guiding Group, led by Barbara Bradley and her team continued to offer guided tours and Heritage Days. The group have also begun to include treasure hunts and prizes for children which has proven to be a great success, and this year implemented a QR code guided tour, containing a wealth of information about the church, along with an audio tour. With thanks to Barbara and the team for the hours and commitment given to opening our beautiful church up for all to enjoy.

Fabric Report

We continue to be indebted to Steve Jones, KMBC Cemeteries Manager, and to the continued efforts of the Friends of Prescott Cemetery and Churchyard group, led by Lesley Porter, for their time and expertise in the maintenance of our churchyard. The 11,000 daffodil and red tulip bulbs, planted by the team in 2014, flowered once again to give a stunning display. The Friends of Prescott Cemetery and Churchyard suffered the devastating loss of all of their poppies during an arson attack on their container yet, in defiant commitment and love, rallied members of the community (and others as far as Canada) to knit 4756 poppies to be used in a cascading display in the Parish Church. The church was opened for members of the community to come and view the display, and many commented on how striking it was as a backdrop to this year's Remembrance Service.

A team of church members continue to take responsibility for church cleaning, working on a weekly rota basis. Alan Williams and Norine Jones laundered the church altar linen and Liz Taylor, under the guidance of Georgina Cooney, led the Flower Guild. We are so lucky in Prescott to have people with such talent, a keen eye for creativity, and such attention to detail. A huge thank you to you all.

In addition to our own organisations, the Parish Centre and St Paul's Hall are used by outside organisations, for activities such as children's dance groups, drama groups, line dancing, fitness classes, and Prescott Historic Society, to name but a few. They are also used for children's birthday parties. Many thanks to Joyce Fairfield and Lesley Porter for managing the mammoth task of bookings and subsequent logistics for these respective buildings.

In regard to the fabric of our buildings themselves, phases 3 and 4 of the EICR recommendations took place and all electrical work has now been completed, with the exception of the pillar lighting.

The fundraising committee met for the first time to look at the mammoth task of fundraising the £250,000+ work laid out in the Quinquennial report, regarding repointing. A number of grant applications have been looked into, yet the work in question has fallen short of the necessary thresholds. This continues to be a key task with much creativity needed in the year to come.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

A portion of the churchyard wall which runs alongside Garden Walk collapsed in December which led to the PCC hiring a structural engineer to inspect its safety. A phased scheme of work will be put in place for the coming years.

After a graffiti incident during the summer, warden Steve Martin applied to the government's Places of Worship scheme for CCTV and additional lighting for the church. We are delighted that the application was successful and look forward to the installation of both in 2023.

With the Diocesan sale of the Vicarage, the walled garden is in the process of coming under the management of the PCC.

A new alarm system was installed at St Paul's, with hall users being given individual fobs, helping the church to keep a log of who enters and exits the building.

The roofs of both St Paul's and the Parish Centre were inspected. St Paul's was found to be in good repair but the roof of the Parish Centre will be undergoing remedial work.

A gate was installed on St Mary's car park to replace the bollards which had previously broken.

There has been no significant alteration to the fabric of either building this year and no faculties have been applied for.

With continued thanks to wardens Lesley Porter, Sue Priestley, Steve Martin and Val Sugden for their service in the upkeep and protection of our church buildings.

Deanery Synod

During 2022, the Deanery Synod continued to meet, looking at a range of topics, including Deanery Parish Share, the Triangle of Hope, and collaboration across churches. It is so important that local voices are part of the decision making in our Deanery and Diocese, and we would encourage people to stand for election and be part of the future decision-making for Huyton Deanery.

A Message from the Vicar

What a year 2022 has been.

When reading this report, for so many of us, it is bittersweet: seeing the joy of new life, new members, new endeavours in Christ's name, coupled with the great sadness and grief at the loss of so many trusted friends and colleagues.

So much has happened this year. So much that we could never have known or expected. Yet, on reflection, it is hard not to see God at work – in both the mountaintop experiences of joy and in the ravines of collective heartache.

As I look back on the year, a word kept coming to mind, again and again, and that word is 'family'. Throughout the highest and lowest points in the life of the church this year, the sense of the church as a family has felt increasingly strong – joining together, arm in arm, cheering one another on in the best of times and wrapping arms around one another when all feels lost. It is one of the most wonderful things about the Church: all different ages and stages, ethnicities and languages, personalities and characters, genders and sexualities, joining together out of love of God and love for one another. It is what makes church uniquely special and uniquely different to so many other experiences of life.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

I am exceptionally lucky to be part of this family. I hope you feel the same.

I cannot describe the privilege that it is to place the body of Christ into your hands, Sunday by Sunday, or the privilege of knowing your stories: what has led you to join this family of God in Prescott. I am so grateful for your time, your love, your care, your expertise, your hearts for God and his people.

There are many thank-yous within this report, but many go nameless: so many quiet acts of generosity, compassion and friendship that take place behind the scenes, known to nobody but God.

Thank you to each of you – brothers, sisters, mothers, fathers, sons and daughters in Christ. May we continue, by His grace, to see our family grow this coming year.

Pray for me, as I pray for you.

May God bless you.

Rev'd Kimberley Mannings, Vicar of Prescott

Financial Review

We continue to be indebted as a parish to the outstanding work of our treasurer, Keith Porter, who readily and generously shares his expertise in the financial management of the Parish, going above and beyond in his service and commitment to the church and its people. Keith's heart for God shines through in his understanding of how finance is used and shared, and he has been both creative and persuasive in presenting the reality of church finance during a period of time where giving is in decline. Keith's perseverance, forward-thinking, and understanding of stewardship is the envy of many churches and we are astoundingly lucky that he continues to share his gifts with us.

Treasurer's Report

Income

Total income fell from £154,705 to £92,735. The major factor was that a substantial legacy was brought into the accounts in 2017 based on the solicitor's estimate of the realisable value and for the past four years has been shown as money owing to the PCC. Unfortunately, the estate was split into parts for disposal and although we received several interim payments, we were not advised that the total figure was likely to be below that initial estimate. Consequently, when we did receive an update towards the end of last year, it was clear that the amount we were showing as still outstanding was well below the reality. Although it has nothing to do with 2022's activities, the only possible way to deal with this is to show the adjustment as a reduction to our income in the 2022 accounts.

Turning to our more normal sources of income, following the PCC decision to stop the Envelope Giving Scheme at the end of October 2021, it was very disappointing that there was no corresponding increase in the number of parishioners joining the Parish Giving Scheme. The amount raised through PGS was £50,626, down from £58,119 in 2021. This was boosted by £10,530 (2021 - £14,142) in Gift Aid, although the actual number in the scheme fell away during 2022 from 72 to 68.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Contactless Giving Facility continued to show its worth throughout the year, generating £1,463 from 136 donations and also taking payments of just over £2,000 for weddings and funerals through the chip & pin facility.

Sundry Donations just passed the £7,000 mark, which was a return to more normal levels after last year's very generous gift towards the A/V system at St Paul's. A Christmas Fayre was held for the first time since Covid and, in addition to being well supported and fitting in well with the Christmas Tree Festival, raised the magnificent total of £1,652. Another success story was the increase in revenue from renting the halls at both churches; income at the Parish Centre increased by almost 80% to £12,662, whilst at St Paul's the 2022 figure of £14,408 was more than two and a half times the 2021 figure. Both halls benefited from an increase in hire rates.

Although wedding income increased during 2022, the net income from funerals reduced.

There was a further fall in the interest received from £1,441 to £1,122, which was once again the result of our deposits falling at a time when interest rates have generally been low. At least the outlook in this area is for quite an improvement.

Expenditure

Total expenditure fell from £254,660 to £198,119 and was largely the result of having a quiet year on the expenditure to maintain St Mary's Church in 2021. This will be only a blip, as we are well aware of some hefty expenditure being needed in the near future. Following the surprising increase in gas consumption in 2021, it's good to be able to report that we spent £4,622 less on gas and electricity in 2022.

Salaries and Wages increased from £21,485 to £24,459. We aim to be a good employer and It's worth recalling that in 2018 the PCC adopted the policy of paying an hourly rate tied to the Real Living Wage plus 5%, which from April 2023 is £11.45, compared with the National Minimum Wage Rate of £10.42.

Last year it was reported that the Garden Project at St Paul's had made no progress for two years and we have now repaid £5,437 to KMBC, being the amount unspent from the initial £15,000 granted to us.

Deficit

The resultant outcome for 2022 was a further deficit of £105,384, which will reduce our total funds from £677,107 to £571,723.

Reserves Policy

We are required to have a policy for any reserve funds we may hold.

The PCC have adopted the following aims:

1. To have reserves equal to 6 months' normal expenditure. In 2022 this would mean £99,000.
2. To provide sufficient additional reserves to cover Quinquennial repairs. Our current reserves excluding any restricted funds for Restoration and Bells comprise:

Repairs to paving flags / former tombstones	£10,000
St Mary's pointing	£202,000
Final part of electrical upgrade	£20,000

We hope to be able to complete the works in the next two years.

**ANNUAL REPORT OF THE
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustee Payments and Expenses.

The PCC supported the Clergy by paying Council Tax for the Vicarage of £2,817 in 2022. Contributions maintaining the vicarage gardens totalled £512, whilst £2,176 was paid towards the costs of travel, phone and hospitality.

There were no other payments to trustees or to people related to trustees.

Statement of Council's Responsibilities.

The Church Accounting Regulations, 2006 require the Council to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Church, and of the results of the church for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently
- make reasonable and prudent judgements and estimates
- state whether accounting standards have been followed and give details of any departures.
- Prepare the accounts on a going concern basis unless, in our view, the church will be unable to continue in operation.

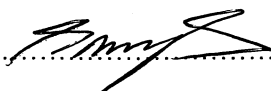
We are also responsible for:

- keeping proper accounting records
- safeguarding the church's assets
- taking reasonable steps for the prevention and detection of fraud.

Declaration

I declare that, in my capacity of Chair of the PCC that:

- the members have approved the report above and
- have authorised me to sign it on their behalf

.....


Rev'd Kimberley Mannings (Vicar)

10 May 2023

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF MEMBERS
ON THE FINANCIAL STATEMENTS OF
PRESCOT PAROCHIAL CHURCH COUNCIL**

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2022 which are set out on pages 19 to 29.

Responsibilities and basis of report

The PCC members 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 the 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 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.

David Hudd BA FCA

David Hudd BA FCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: *31 May 2023*

PRESCOT PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies	2(a)	41,754	3,160	44,914	119,912
Charitable activities	2(b)	33,251	-	33,251	22,580
Other activities	2(c)	13,448	-	13,448	10,772
Investment	2(d)	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,441</u>
TOTAL INCOME		<u>89,575</u>	<u>3,160</u>	<u>92,735</u>	<u>154,705</u>
EXPENDITURE					
Raising funds	3(a)	-	-	-	89
Church activities	3(b)	<u>187,563</u>	<u>10,556</u>	<u>198,119</u>	<u>254,571</u>
TOTAL EXPENSES		<u>187,563</u>	<u>10,556</u>	<u>198,119</u>	<u>254,660</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		(97,988)	(7,396)	(105,384)	(99,955)
TRANSFER BETWEEN FUNDS		<u>541</u>	<u>(541)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(97,447)	(7,937)	(105,384)	(99,955)
FUND BALANCES BROUGHT FORWARD AT 1 JANUARY 2022		659,328	17,779	677,107	777,062
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		<u>561,881</u>	<u>9,842</u>	<u>571,713</u>	<u>677,107</u>

The notes on pages 22 to 29 form part of these financial statements.

PRESCOT PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
FOR THE YEAR ENDING 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	5	385,532	398,016
CURRENT ASSETS			
Debtors	6	25,910	121,396
Cash at bank and in hand		<u>184,465</u>	<u>189,982</u>
		<u>210,375</u>	<u>311,378</u>
LIABILITIES: Amounts falling due within one year	7	<u>(24,184)</u>	<u>(32,287)</u>
NET CURRENT ASSETS		<u>186,191</u>	<u>279,091</u>
NET ASSETS		<u>571,723</u>	<u>677,107</u>
PARISH FUNDS			
Unrestricted – General	8	561,881	659,328
Restricted	9	<u>9,842</u>	<u>17,779</u>
		<u>571,723</u>	<u>677,107</u>

This Financial Report for the year ended 31 December 2022, including the notes following was approved by the Parochial Church Council on 10 May 2023 and signed on its behalf by:

Mrs Sue Priestley



Mr Steven Martin



The notes on pages 22 to 29 form part of these financial statements.

PRESCOT PAROCHIAL CHURCH COUNCIL

CASH FLOW STATEMENT

FOR THE YEAR ENDING 31 DECEMBER 2022

	Note	2022 £	2021 £
Net cash used by Operating Activities	1	(6,639)	(93,520)
Cash flows from investing activities:			
Investment income		<u>1,122</u>	<u>1,441</u>
Change in cash and cash equivalents in the reporting period		(5,517)	(92,079)
Cash and cash equivalents at 1 January 2022		<u>189,982</u>	<u>282,061</u>
Cash and cash equivalents at 31 December 2022		<u>184,465</u>	<u>189,982</u>

1 Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net expenditure for the reporting period (as per the statement of financial activities)	(105,384)	(99,955)
Adjustments for:		
Depreciation	12,484	11,622
Investment income	(1,122)	(1,441)
Fixed asset additions	-	(24,735)
Decrease in debtors	95,486	32,046
Decrease in creditors	<u>(8,103)</u>	<u>(11,057)</u>
Net cash used by operating activities	<u>(6,639)</u>	<u>(93,520)</u>

PRESCOT PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations “true and fair view” provisions, together with the Statement of Recommended Practice, Accounting and Reporting by Charities SORP 2019 (FRS 102).

The financial statements have been prepared under the historical cost convention.

1.2 Funds

Unrestricted 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.

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

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

An arrangement with the NatWest Bank allows for automatic transfer from one fund (restricted) to the cheque account (unrestricted) if there is a temporary deficit.

1.3 Incoming Resources

Voluntary Income and Capital Resources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is legally entitled to the amount due.

Funds raised by fetes, fayres and similar events are accounted for gross.

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

Rental income from the letting of the Meeting Room etc, is recognised when the rent is due.

PRESCOT PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDING 31 DECEMBER 2022

1.3 Incoming Resources (cont'd.)

Investment Income

Dividends and interest are accounted for when due and payable and interest entitlements are accounted for as they accrue.

1.4 Resources Expended

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 related to the work of the church

The Diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds.

Other expenditure is generally recognised when it is incurred and is accounted for gross, with the notable exception of repairs, where deductions have been made for insurance claims and refunds of VAT under the Listed Places of Worship scheme.

1.5 Fixed Assets

Consecrated Property and Moveable Church Furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2) of the Charities Act 2011.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 and costing less than £1,000 have been written off when the expenditure was incurred. Items over this figure are capitalised and depreciated in the accounts over their currently anticipated useful life on a straight-line basis.

1.6 Buildings, Other Fixtures, Fittings and Office Equipment

Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. Depreciation is calculated to write off the cost of fixed assets over the expected useful lives on the following basis:

Buildings	-	not depreciated
Fixtures and fittings	-	10 years straight line
Equipment	-	4 years straight line

PRESCOT PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDING 31 DECEMBER 2022**

1.7 Current Assets

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

1.8 Current Liabilities

Liabilities are recognised where the PCC 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2(a) Donations & Legacies				
Planned Giving	41,813	-	41,813	44,547
IT Recoverable Gift Aid	10,515	-	10,515	11,856
Non-Gift Aid	8,813	-	8,813	13,572
One-off Gift Aid	15	-	15	2,286
Open Plate:				
All Services	9,433	-	9,433	5,037
Sundry Donations	7,114	-	7,114	17,630
Grants	-	3,160	3,160	24,984
Legacies	<u>(35,949)</u>	<u>-</u>	<u>(35,949)</u>	<u>-</u>
	<u>41,754</u>	<u>3,160</u>	<u>44,914</u>	<u>119,912</u>

The income from donations and legacies last year was £119,912 of which £84,928 was unrestricted and £34,984 was restricted.

The negative amount in respect of legacies is as a result of the restatement of the realisable value of a legacy notified to the Church in 2017. At the time, the Church were advised of the probable value by the solicitors acting for the estate. Subsequently, the Church has been receiving funds as the assets of the estate have been realised. The Church was notified in August 2022 of the remaining value of the legacy and as a result has reduced the amount recoverable accordingly.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2(b) Charitable Activities				
Church hall lettings	27,070	-	27,070	12,398
Magazine sales	634	-	634	1,087
Weddings/Funerals	<u>5,547</u>	<u>-</u>	<u>5,547</u>	<u>9,095</u>
	<u>33,251</u>	<u>-</u>	<u>33,251</u>	<u>22,580</u>

The income from charitable activities last year was £22,580 which was all unrestricted.

PRESCOT PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
2(c) Other Activities				
Bookstall	130	-	130	75
Magazine advertising	978	-	978	1,073
Summer and Christmas fayres	1,652	-	1,652	-
Other	2,888	-	2,888	1,824
St Mary's House Rent	<u>7,800</u>	<u>-</u>	<u>7,800</u>	<u>7,800</u>
	<u>13,448</u>	<u>-</u>	<u>13,448</u>	<u>10,772</u>

All income from other activities last year relates to unrestricted funds.

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
2(d) Investments				
Dividends & interest	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>1,441</u>

The income from investments last year relates to unrestricted funds.

3 EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
3(a) Raising funds				
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>89</u>

All raising funds expenditure last year relates to unrestricted funds.

PRESCOT PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3(b) Church Activities				
Missionary Societies	12,500	-	12,500	12,500
Parish share	60,694	-	60,694	60,913
Salaries/wages	24,459	-	24,459	21,485
Clergy expenses	-	2,619	2,619	1,817
St Mary's house	2,931	-	2,931	1,721
Vicarage costs	4,381	-	4,381	4,191
Church costs	33,666	-	33,666	37,939
Depreciation	9,984	2,500	12,484	11,622
Church repairs	20,437	-	20,437	82,659
Choir	82	-	82	525
St Paul's Garden Project	-	5,437	5,437	-
Telephones	2,739	-	2,739	3,011
Meeting room costs	4,817	-	4,817	6,557
Printing, stationery & postage	5,592	-	5,592	4,879
Bank charges	518	-	518	514
Accountancy	3,834	-	3,834	3,753
Institute costs	28	-	28	33
Community outreach	<u>901</u>	<u>-</u>	<u>901</u>	<u>452</u>
	<u>187,563</u>	<u>10,556</u>	<u>198,119</u>	<u>254,571</u>

The expenses for charitable activities last year was £254,571 of which £199,504 was unrestricted and £55,067 was restricted. Accountancy includes £3,000 (2021 - £3,000) paid in respect of the independent examination of the accounts.

PRESCOT PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	2022 £	2021 £
4. Staff Costs		
Wages and Salaries	<u>24,459</u>	<u>21,485</u>

During the year the PCC employed a verger, a cleaner (at St Paul's), organist, choirmasters and a Meeting Room caretaker, all part-time.

The average number of employees in the year was 6 (2021 – 6).

No employee earned £60,000 per annum or more.

The PCC supported the Clergy by paying Council Tax for the Vicarage of £2,817 in 2022. Contributions maintaining the vicarage gardens totalled £512 (total costs in 2021 were £4,191), whilst £2,176 (2021 - 1,817) was paid towards the costs of travel, phone and hospitality.

There were no other payments to trustees or to people related to trustees.

5. Fixed Assets

	St Mary's House £	Parish Church Institute £	Meeting Rooms £	Equip- ment £	Fixtures & Fittings £	Total £
Cost						
At 1 January 2022	50,000	55,000	256,602	49,820	8,497	419,919
Additions	-	-	-	-	-	-
At 31 December 2022	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>49,820</u>	<u>8,497</u>	<u>419,919</u>

Depreciation

At 1 January 2022	-	-	-	13,435	8,468	21,903
Charge for the year	-	-	-	<u>12,455</u>	<u>29</u>	<u>12,484</u>
At 31 December 2022	-	-	-	<u>25,890</u>	<u>8,497</u>	<u>34,387</u>

Net Book Value

At 31 December 2022	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>23,930</u>	-	<u>385,532</u>
At 31 December 2021	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>36,385</u>	<u>29</u>	<u>398,016</u>

All fixed assets of the church are used in direct furtherance of the objectives.

PRESCOT PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	2022	2021
	£	£
6. Debtors		
Amounts falling due within one year:		
Gift aid reclaims	12,068	12,068
Legacies due	13,000	108,949
Trade debtors	<u>842</u>	<u>379</u>
	<u><u>25,910</u></u>	<u><u>121,396</u></u>
	2022	2021
	£	£
7. Creditors: Amounts Falling Due Within One Year		
Trade creditors	4,346	5,413
Mission Giving	12,500	13,250
Social security	572	544
Accruals	<u>6,766</u>	<u>13,080</u>
	<u><u>24,184</u></u>	<u><u>32,287</u></u>
8. Unrestricted Funds	2022	2021
Within Unrestricted Funds are the following designated funds: -	£	£
Major Repairs Fund	232,000	222,000
Bell Ringers	295	295
Choir Fund	2,148	792
Flower Fund	-	237
Church Guiding Group	<u>146</u>	<u>90</u>
	234,589	223,414
Funds not designated	<u><u>327,292</u></u>	<u><u>435,914</u></u>
	<u><u>561,881</u></u>	<u><u>659,328</u></u>

PRESCOT PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Balance at 01.01.22 £	Incoming Resources £	Expenditure & Transfers £	Balance at 31.12.22 £
9. Restricted Funds				
Bells Restoration	4,842	-	-	4,842
Church Clock fund	-	500	(500)	-
Clergy Costs	-	2,660	(2,660)	-
St Paul's AV System	7,500	-	(2,500)	5,000
St Paul's Garden Project	<u>- 5,437</u>	<u>-</u>	<u>(5,437)</u>	<u>-</u>
	<u>17,779</u>	<u>3,160</u>	<u>(11,097)</u>	<u>9,842</u>

10. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	380,532	5,000	385,532
Current Assets	205,533	4,842	210,375
Current Liabilities	<u>(24,184)</u>	<u>-</u>	<u>(24,184)</u>
Fund Balance	<u>561,881</u>	<u>9,842</u>	<u>571,723</u>

11. Related Party Transactions

There were no related party transactions.

PRESCOT PAROCHIAL CHURCH COUNCIL

**APPENDIX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Total 2022 £	Total 2021 £
Grants		
Missionary societies:		
Church Mission Society	2,800	3,300
Bible Society	<u>750</u>	<u>750</u>
	<u>3,550</u>	<u>4,050</u>
Relief & Development:		
DEC Ukraine	1,000	1,000
Huyton Deanery Global Partnership Challenge	<u>600</u>	<u>600</u>
	<u>1,600</u>	<u>1,600</u>
Home Missions – Church Societies:		
Children's Society	1,600	1,600
Church Army	600	600
Church Housing Trust	300	300
Salvation Army	350	350
Church Urban Fund	350	350
Intercontinental Church Society	<u>250</u>	<u>250</u>
	<u>3,450</u>	<u>3,450</u>
Other:		
Mildmay Mission Hospital	400	400
Willowbrook Hospice	750	750
Samaritans	200	200
Knowsley Council for Voluntary Service	200	200
The Refugee Council	600	600
Practical Action	150	150
TEAR fund	300	200
Yates Court	300	200
Olivia	100	-
The Adam Ellison Foundation	200	100
SHARE Knowsley	<u>700</u>	<u>600</u>
	<u>3,900</u>	<u>3,400</u>
GRAND TOTAL	<u>12,500</u>	<u>12,500</u>

PRESCOT PAROCHIAL CHURCH COUNCIL

**APPENDIX TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Total 2022 £	Total 2021 £
Church Costs:		
Heat and light – St Mary’s	8,680	12,391
Heat and light – St Paul’s	4,102	5,179
Insurance – St Mary’s	8,386	7,865
Insurance – St Paul’s	2,240	2,057
Maintenance – St Mary’s	5,895	6,425
Maintenance – St Paul’s	1,223	515
Altar Requisites	401	-
Waste collections	1,328	1,333
Choir and organ costs	1,379	1,961
Faith Kids	-	86
Flowers	<u>32</u>	<u>127</u>
	<u>33,666</u>	<u>37,939</u>
 Church Repairs:		
ST MARY		
Tower and Spire Project	-	(5,365)
Roof repairs	-	29,309
East Window	-	29,190
Gutter maintenance	2,031	-
Boiler / boiler house	3,058	3,678
Car park barrier	1,884	-
Organ repairs	4,596	722
Clock	-	401
Electrical wiring	7,000	14,100
Pipework repairs	-	2,172
Stained glass window repair	-	7,022
Other (less than £500)	-	1,403
Vestry safe lock repairs	<u>624</u>	<u>-</u>
	<u>19,193</u>	<u>82,659</u>
 ST PAUL		
Replacement intruder alarm	1,164	-
Other (less than £500)	<u>82</u>	<u>-</u>
	<u>1,246</u>	<u>-</u>
 TOTAL	<u>20,437</u>	<u>82,659</u>

PRESCOT PAROCHIAL CHURCH COUNCIL

**APPENDIX TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDING 31 DECEMBER 2022**

	Total 2022 £	Total 2021 £
Meeting Room Costs:		
Heating	1,040	1,347
Lighting	1,604	1,131
Water	470	559
Maintenance	835	638
Repairs:		
General repairs	448	218
Lighting repairs	420	-
Water boiler & oven	-	465
Electrical Inspection	-	400
Security light	-	285
Remote for space heater	-	270
Gutters and Fascia boards	<u>-</u>	<u>1,244</u>
	<u>4,817</u>	<u>6,557</u>