

**PRESCOT PAROCHIAL  
CHURCH COUNCIL**

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

**FOR THE YEAR ENDED  
31 DECEMBER 2023**

PRESCOT PAROCHIAL CHURCH COUNCIL

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**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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](mailto:revkimberleymannings@gmail.com)

Phone: 07305922392

URL: [prescotparish.org.uk](http://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.

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PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 John Orme Susan Priestley
PCC Secretary	Lesley Porter
Treasurer	Keith Porter
Electoral Roll Office	Maggie Bunting
Representatives on Huyton Deanery Synod:	Susan Priestley Geoffrey Appleton Rebecca Peers Ann Capewell

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**Elected PCC Members**

**Until APCM 2024:**

Norine Jones  
David Kernick  
Ray Mercer  
Mary Oldfield

**Until APCM 2025:**

John Orme  
Maggie Bunting  
Joanne Peers  
Pauline Jessup

**Until APCM 2026:**

Janet Smith  
Hollie Smith  
Barbara Percy  
Rebecca Peers

**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  
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 2023 was 184.

**ANNUAL REPORT OF THE  
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**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 (Treasurer), Dyane Basinger, Norine Jones, Marian Piert and one churchwarden.

**Gifts to Missions and Charities Committee:**

Keith Porter, Geoff Almond, Ann Capewell.

**Parish Centre Committee:**

Joyce Fairfield (Parish Centre Secretary), Keith Porter, (Treasurer), Andrew Basinger, a member of the clergy (as and when needed), Norine Jones (as leader of an organisation who uses the Parish Centre) a PCC member, and Marian Piert or another churchwarden if Marian Piert was unavailable, the Vicar (on request).

**Fundraising Committee**

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.

**Trustee Selection and Development Policy**

The charity recruits trustees and co-opted members onto the board who can provide leadership, vision and direction to sustain and develop the charity, and support the achievement of its objectives based on their skills, experience and knowledge. Nominations are made in writing and must be countersigned by a member of the electoral roll. The nomination is considered at the Annual Parochial Church Meeting. If selected, the nominated person receives an induction pack containing a role description and additional duties of officers and the latest annual report and accounts and business plan. Potential trustees are invited to observe at a management meeting prior to agreeing to become a trustee.

We actively follow Charity Commission guidelines on effective trusteeship, trustees are offered training appropriate to their role and undertake mandatory Safeguarding training and DBS clearance.

**ANNUAL REPORT OF THE  
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**Risk Management**

The trustees consider the major strategic, business and operational risks that the charity faces each year when considering budgets and business plans. Systems have been developed to monitor and control these risks to mitigate any impact that they may have in the future.

**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 and was re-adopted at the 2023 APCM. 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.

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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](http://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.

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.

#### **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 2024**

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 achievable targets for the coming year, which should be rooted in the mission of the parish.

The goals set at the APCM for 2024, under 'Plans for the Future', were:

1. Intentional fundraising efforts, working alongside Church Grants
2. The reinstating of tower tours with the subsequent health and safety related alterations.
3. A continuing focus on deepening discipleship.
4. Intentional prayers for growth in line with the LYCIG principles – praying for growth numerically, spiritually and missionally.

##### **Review of the goals set at the APCM for 2023**

1. This past year has seen an enormous growth in discipleship across the parish. Along with the regular Ecumenical Lent Course, this year the discipleship team have also run the Start! Course, Moving On Course, Bible Course, Romans Course and are preparing for the Prayer Course.



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2. In September we bade farewell to our Choir Director, David Kernick, as he left to train for ordained ministry. Since then, our Associate Director, Robert Howard and organist Tim Hall, have done a remarkable job at leading the choir both musically and socially through some of the busiest liturgical seasons. A lot of thought and time went into the crafting of a Choir Director advert and it was thought by the team that the best time to advertise would be post-Easter 2024. The advert is therefore currently live at the time of writing this report and we hope that next year our new Director will be able to join us for the APCM.
3. Only months after the 2022 report was presented, we had an unexpected fall of plaster from the nave ceiling in St Mary's and the subsequent dramatic shut-down of the church for a period of weeks while the entirety of the nave and chancel was safety netted. This has therefore changed our priorities somewhat. The tower adaptation will still go ahead, but using existing funds set aside in order that the tower tours themselves might be a form of fundraising for the wider major building challenges.
4. An advert for the shared post (with St Mary's, Knowsley) of a Children and Family Worker (for St Paul's, Prescott and St George's, Huyton) went out twice during 2023. Unfortunately during the first round of applications there were no successful candidates and during the second an insufficient number of applicants to take to interview. Rev'd Kim and Rev'd Hugh have spoken with Specialists regarding the advert, but the wider issue appears to be the lack of applications for these roles country wide. More conversations are to take place. In order for a worshipping community to be established and sustainable at St Paul's this position needs to be filled.
5. Work with local schools has continued over the course of the year, welcoming to church, three of our local Primary Schools and meeting the new headteacher of our local secondary to see what links can be developed.

**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**

Throughout 2023, the Daily Office of Morning and Evening prayer continued to be said in parish, with a faithful group of parishioners gathering week on week to offer intercession; an invitation open to all. Morning Prayer on a Wednesday continues to be ably led by Stan Russell. During Thy Kingdom Come, running from Ascension to Pentecost, an act of prayer took place in the Parish each day, organised by Thomas Hurst and Dave Kernick, including the Scriptural Rosary, Compline, Lectio Divina, a Prayer Walk and many more.

As well as the weekly Sunday eucharist, services were held during Ash Wednesday, Holy Week and Easter, Ascension and Pentecost, along with Patronal Festival (joined afterwards by ecumenical colleagues for cake and fizz), Harvest Festival, All Souls and All Saints, Armistice Day and the Civic Act of Remembrance. This year's All Souls and All Saints Service took place at St Paul's due to the temporary closure of St Mary's while the safety netting was installed, and this year's Civic Act of Remembrance was held in Our Lady Immaculate and St Joseph. We were grateful that this was able to continue to be held in a place of worship. Our Lady Immaculate and St Joseph celebrated their Jubilee this year, culminating in a special service attended by members of the Parish Church and Rev'd Kim.

We joined with our brothers and sisters in Christ at 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.

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This year we saw the introduction of two new services. A eucharist for Bell Sunday took place, celebrating the gift of bells and bell ringing, during which Iain Parks came to preach and members of the ringing team read and lead the intercessions. Our first ever Teddy Bear Service was also held – an all age eucharist during which everyone was invited to bring a cuddly toy, with many sharing the story behind their importance to the individual. This was followed by a bring and share Teddy Bear's Picnic in the Parish Centre where Laura Howard led a range of Teddy Bear themed games for the children.

We celebrated another special service on the Sunday following the Coronation of King Charles III after which a 'bring and share' was held in the Parish Centre with members of the congregation dressing up in red, white and blue.

The Christmas Tree Festival (alongside the Christmas Fayre), Christ the King, Tuesday Tots Nativity, Carols by Candlelight, Crib Service, Midnight Mass and 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, ecumenical services also took place, including a Longest Night Service (formally Blue Christmas) for all who would find Christmas difficult and a service of Carols around the Tree, as well as an ecumenical service during the Week of Prayer for Christian Unity with the theme of The Good Samaritan. A service of Choral Evensong was held as part of the Prescott Festival of Music and the Arts when Bach Cantata came to delight us all.

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 Tom Hurst for the reimagining and weekly completion of the newsletter 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. Thanks also goes to Head Server Alan Williams who expertly leads our team of servers and lay assistants.

With 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 this is the first seven seconds that a new person makes a judgement about a place, so the importance of this ministry cannot be emphasised enough. It was with great shock and sadness that we lost a key member of our sidespersons team this year – Mary Oldfield. So many members of the parish shared their first experience of walking through those doors and have spoken of Mary as being instrumental to their sense of welcome and, ultimately a key reason for their return. We are eternally grateful for Mary's ministry over so many years.

Our wonderful team of bell ringers readily shared their talents with us once again, ringing at weddings, funerals, on Civic occasions and before the weekly Sunday eucharist. The team has built up wonderfully post-Covid thanks to Lesley Davies whose enthusiasm and passion has led to a number of new joiners. With thanks to John Barker, Lesley Davies and all the team, both local and gathered.

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Throughout 2023, 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. In September we said a fond farewell to David Kernick as he left his post as Choir Director to train for ordained ministry in the Church of England. We are very grateful for the many ways in which Dave enriched the life of the church, both musically and through his many other roles. Since Dave's departure, we have been incredibly lucky to have our Associate Director of Music, Rob Howard, take on the interim mantle of Choir Director until the vacancy is filled.

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

Rev'd Kim continues to deliver teaching sessions on the Directions Course for those exploring God's call upon their life and began her training to become a Bishop's Adviser.

Our thoughts have been with Rev'd Karen Beck this year as she laid her mum to rest. Karen has taken a break from Parish Ministry for a while, but we hope to welcome her back and she remains in our prayers. During 2023 Karen ably led a number of services in the Parish and our continued thanks goes to her as well as our Ordinand, Tom Hurst for his thoughtful preaching, excellent deaconing and for the many and varied ways in which he enriches ministry here in Prescott.

#### **Pastoral Care**

Home Communion continued to take place with a growing list of those who receive and many 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. This year saw the introduction of a Holy Communion service held monthly in Fazakerley House Nursing Home for residents and staff, which is very well attended. This is in addition to special services offered to the home on Harvest, Remembrance Sunday, Christmas (carols) and Easter.

Our yearly Service of Remembrance was postponed this year after the church ceiling was condemned but a special, larger service will be held during the coming year. However, contact continues to be made with funeral families during this time.

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

As the family of God, we celebrated many significant life events together this year too – including birthdays of all different ages and stages.

#### **Pastoral Offices**

This year was another incredibly difficult year for our church family with the death of many beloved members of the congregation.

Funerals, both of parishioners and those in the wider community continued to take place throughout the year along with several interments in both the Churchyard and Garden of Rest, along with council cemeteries and Greenacres Woodland Burial.

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Baptisms took place in the Parish Church along with St Paul's including during the main Sunday eucharist. A number of weddings also took place as well as 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 has also continued 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 a team of volunteers led by Joyce assisted at baptisms.

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.

The streaming system continues to be invaluable as Sunday Services have been streamed weekly, 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 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.

#### **Children and Young People**

On Shrove Tuesday a 'Pancake Praise Party' was held in St Paul's with contributions from Tesco Prescott, the Councillors of Prescott South and the Ineos Trust. 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's 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.

Faith Kids and First Steps continued to minister to the children of our congregation with the addition of new leaders. With thanks to Andrea Penketh, Christine Thomas, Laura Howard, Joanne Peers, Pauline Jessop and Angela Maloney for their passion for our young people.

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.

This year Messy Easter took place for the first time thanks to the hard work of the Faith Kids and First Steps teams. This was a glorious occasion where families journeyed through Holy Week and Easter in creative ways, culminating in the making of miniature Easter gardens that the children could take home.

A number of all age services were also held, including Mothering Sunday, Harvest Sunday, the Teddy Bear Service, 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.

Tuesday Tots continues to take place weekly, organised by Norine Jones and supported by Dyane Basinger and Shirley Grice, continuing to offer a safe and welcoming space for all. The Tuesday Tots group had several special celebrations this year including a Coronation Party, Easter Egg Hunt and Teddy Bear's Picnic.

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The church's relationship with local schools has continued to remain strong and has been built upon. Rev'd Kim has continued to lead Collective Worship at St Mary and St Paul's C of E Primary School during the weekly clergy assembly slot, supported also by Deanery Youth and Schools Worker, Rebecca Richardson. Clergy also go into schools throughout the year to assist with RE lessons on topics like the 'Big Questions' and 'Holy Communion'.

We were delighted to welcome Prescott Primary School to a 'Let's Explore' church afternoon and enjoyed welcoming schools to Experience Easter. We also enjoyed welcoming Year 1 to St Paul's to learn all about baptism with the help of their teddy bears.

This year Evelyn Avenue celebrated their 50 Year anniversary and Rev'd Kim attended the celebrations along with Norine Jones and former vicar, Rev'd John Taylor. 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.

In February our church school received the Ofsted call and were awarded a Good (and a stone's throw away from Outstanding), thanks to the hard work and commitment of all staff.

In July we said a fond farewell to Iain Parks as he left his post as Headteacher of St Mary and St Paul's to become Director of Education for the Diocese of Blackburn. Iain's passion, care and incredible skill has been cherished and noticed throughout the community of Prescott and beyond during his time here and we celebrated all that has been achieved in a special service of thanksgiving at St Mary's in July. In July this year interviews were held for the new Headteacher of St Mary and St Paul's and we were delighted with the news that Paul Brooksbank (current Deputy Head at the time) had been appointed. Paul knows the community exceptionally well and is passionate about seeing the children and their families flourish. In November the interviews for a new Deputy Head took place and Simon Reeve was appointed as the new Deputy, joining us from Lydiate.

#### **Social Justice and Charity**

Each year approximately 8% of our income is given to missions and charities and the The Gift to Missions and Charities Committee agreed to continue the donations in 2023 despite the parish's financial challenges, recognising the Christian call to share what we have. 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 the church funds through a combination of Traidcraft discounts, home made jams and marmalades etc.

Ecumenical relationships across the town remain strong with many volunteering with the Foodbank and SHARE Knowsley. Tom Hurst has been leading the prayers at the Foodbank on a monthly basis and the Prescott Fellowship of Churches meeting three times a year to discuss primarily worship and social justice; how we might continue to work together but also improve the churches' presence across the town. Once again clergy met for Christmas Starts Here to give out mince pies, chocolate bars and the ecumenical Christmas card.

The craft group run by Maggie Bunting is a church craft group, open to all with 50% of the ladies being non-church members. At the end of 2023 the mantle was handed to Barbara Bradley. With enormous thanks to Maggie who lovingly built this group up post-covid and whose imagination and creative flair has been a gift to all.



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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.

**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 and the Moving On Course took place in the Vicarage. The Bible Course took place in St Paul's. With enormous thanks to Tom Hurst and John Orme for their gifted facilitation of much of the discipleship that has taken place. The Ecumenical Lent Court took place once again, following the film 'The Greatest Showman' and accompanying resources. A member of the clergy from each of the Fellowship of Churches took turns in leading the sessions.

The Lycig (Leading Your Church Into Growth) team comprising of the Vicar, Tom Hurst, John Orme and Sue Priestley continued to lead the teaching sessions with the PCC looking at how we can make small but significant changes to encourage people to engage with church and deepen their faith. The Lycig teaching sessions finished this year and the clergy refresher sessions take place every few months. Rev'd Kim joined the Diocesan Lycig delivery team.

This year Eurovision came to Liverpool and we welcomed old and new faces to St Paul's for a Eurovision party.

**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 Rev'd Kimberley Mannings 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.

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. The Elizabethan Fayre was held as well as the Serious Nonsense Festival.

In December it was a joy to welcome the choir of King's College Cambridge in concert organised by the Knowsley Culture Team along with Dean Stephen Cherry.

A special fundraising concert for Willowbrook Hospice was also held in church in memory of the late Rev'd Jonathan Stott who was once a member of the serving team in St Mary's and whose sending church this was as he entered ordination training. The headline act was a long standing friend of his, Heather Small.

**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

A fundraising concert was also held in March in aid of Olivia, a pupil at our church school who was diagnosed with a rare form of childhood cancer for which there is no ongoing treatment. The concert was organised by year 6 pupil, Frederik and his dad, with support from other musicians and was a huge success.

The new Liverpool Cathedral Junior Choir Knowsley was launched in September, meeting each Tuesday afternoon in the Parish Centre. This is made up of children from across Prescott and the wider borough and led by Choral Outreach lead Mitchell Holland and his team of volunteers. It has been a joy to witness the children's enthusiasm and to meet their families. It was a particular gift to welcome the choir to our Toy Service on the Feast of Christ the King as they sang alongside our Parish Choir in this special service.

### **Heritage**

The Guiding Group led by Barbara Bradley and her team continued to offer guided tours and Heritage Days, including treasure hunts and prizes for children. Visitors are also able to embark upon 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 for all to enjoy. Professional photographer Tony Mallon has been working with a group of amateur photographers over the past two years to capture the past, present and future of Prescott through old and new photographs. One such photograph, taken by Tony at the top of the church tower was entered into a competition and was selected to be added permanently to the Historic England archives.

### **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 thousands of daffodil and red tulip bulbs, planted by the team in 2014, flowered once again to give a stunning display.

Alan Williams and Norine Jones laundered the church altar linen and Liz Taylor took on the mantle as leader of the Flower Guild after the devastating loss of Georgina Cooney. Liz and the team have done a remarkable job and have kept Georgina's memory alive in the time and attention to detail given to this role. A huge thank you to Liz and the team. 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.

The final stage of EICR recommendations took place with the installation of the new pillar lighting. LED lighting was originally put in throughout each of the lights within church but was unfortunately too dark for the fittings that are currently in place therefore a return to halide bulbs was made in the acknowledgement that, in the near future, with the help of a lighting specialist we will have to look at new fittings throughout the church.

After receiving the excellent news that we had been successful with a grant application to the Places of Worship Scheme (put together by Steve Martin) for CCTV and security lighting around the Parish Church, once the relevant permissions were in place this was installed and has made a huge difference to the security. Only weeks before its installation the church experienced one of the worst acts of vandalism to date with volunteers arriving on the morning of Mothering Sunday to discover Satanic graffiti in red paint over the west doors, walls and floor. With thanks to the amazing team of volunteers who seamlessly removed as much as possible to avoid distress amongst parishioners arriving for this delicate service. This was reported to the police immediately as a hate crime.

**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

Knowsley Council arranged for the 2G lighting system on the tower to be fixed, meaning that the tower was able to be remotely controlled and lit up in different colours for different liturgical reasons.

This year we had the very unexpected fall of a piece of plaster from the nave ceiling in the Parish Church. At first relevant pews were roped off for safety but after closer inspection by Colin Morris of Natural Finishes it was discovered that there is mass delamination of the plasterwork, likely caused by a combination of the elements (as the wind naturally hits the church roof) over many years and the work that took place when Deathwatch Beetle was discovered over a decade ago. This meant that the church had to be closed until a safety net could be installed resulting in the community worshipping in St Paul's for a month. Lloyd Smith installed a very discreet safety net and the congregation were able to return in time for the Feast of Christ the King.

Tom Beesley, Resources Building Advisor for Liverpool Diocese came to look at the churchyard wall and to discuss the many building related challenges that we are facing at this time, including the repointing work highlighted in the Quinquennial report and the more recent work identified for the entirety of the church ceiling. Between the repointing, ceiling repair and churchyard wall, we are looking at raising £550,000. Our treasurer, Keith Porter discovered a professional Christian bid writing company called Church Grants and after liaising with members of the PCC it was presented to the PCC as an option. Given the dramatic amount of funds needed, the PCC voted in favour.

With the Diocesan sale of the Vicarage, the walled garden is still in the process of coming under the management of the PCC. The Diocese paid for the trees in the garden to be cut back but upon doing this a couple of trees near the entrance to the garden were condemned. This has added to the delay in the handover although a tree surgeon has now removed the unsafe trees.

There was a small leak in the roof of St Paul's during the heavy rainfall in October but this was quickly rectified with the application of sealant and there has been no reoccurrence despite heavy rainfall. Automatic sensors were also added to the lighting in St Paul's making it more energy efficient.

There has been no significant alteration to the fabric of either building this year and only one Type B faculty was applied for (CCTV).

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

#### **Deanery Synod**

During 2023, the Deanery Synod continued to meet looking at a range of topics, including Deanery Parish Share, the Triangle of Hope, and collaboration across churches. The Huyton Deanery Academy continued to thrive with events being held across a range of churches in the Deanery. 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 rollercoaster this year has been as it is clear from reading this report, but even more so from the lived experience of parish life.

As we have journeyed through these pages it is obvious that there is so much to be thankful for, yet we acknowledge that this thankfulness exists in the face of much heartache too.



**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Ignation practice of Examen is a form of prayer that has been practised over centuries, resting in the presence of God at the end of a busy day and bringing before him our consolation and desolation: the moments where we have seen his fingerprints so clearly; the Holy Spirit at work in the people, places and situations that we have encountered, juxtaposed with those times when we have seen only darkness, perhaps through our own misdoings or the reality of the broken world in which we live.

In many ways this report is an act of Examen. We may choose to read it as a prayer – thanking God for his continued presence and asking God for greater grace and courage as we seek to be light bearers amidst the trials and tribulations of life.

There are many thankyou's 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 God's Kingdom come 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. Keith goes above and beyond in all that he does to serve the needs of the parish and uses his many skills in financial management and accountancy to ensure that we are operating financially at a high standard and with accountability. Keith undertakes this role at an incredibly challenging time, as churches country wide face greater financial challenges than ever before. However, there could not possibly be a better person to have on your team than Keith at such a time as this. Keith's realism over the decline of income and giving over recent years, his ability to communicate this, coupled with his desire to see the parish buck the trend has meant that we are presented with clear and understandable projections for the future whilst creatively imagining how we might change the tide.

Keith's faith shines through in all that he does, both within his role as treasurer and outside of this with a desire to see the church grow and flourish being a driving force for Keith. His perseverance, forward thinking and understanding of stewardship is the envy of many churches. We are astoundingly lucky that he continues to share his gifts with us and grateful for the many, many hours that Keith dedicates to this incredibly vital work.

**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Treasurer's Report**

**Income**

Total income in 2023 increased from £92,735 to £500,477, which was the highest achieved since 2018. The reason was that we were beneficiaries in the will of three of our parishioners, one of whom was exceptionally generous. Of the total income, almost £366,000 came from legacies.

Looking at routine income sources, Planned Giving (Gift Aided) at £42,057 exceeded 2022 by just over £200 and although this is nothing spectacular, it is nevertheless the first increase for at least five years. The main reason for this was that almost 50% of those parishioners who use the Parish Giving Scheme and who Gift Aid their donations, also opt to increase their donation automatically in line with inflation, and in 2023 the increase was very high at 8%. This partially compensated for overall donations by PGS falling as the number of parishioners using it fell slightly again from 68 to 64. It is disappointing that even though we have been successful in attracting a number of people to attend services regularly, very few have committed to regular giving using PGS or Standing Order.

The downward trend in open plate giving at all services continued, falling from £9,433 to £9,061. There was, however, a very gratifying increase in general donations, from £7,114 to £11,385.

Once again usage of the contactless giving machine grew, attracting over 200 donations, which brought in £2,400 of donations.

Following the boost to income in 2022 from renting out both halls, in 2023 the level stabilised at St Paul's whilst there was a drop in use of the Parish Centre. Disappointingly, one of the users at St Paul's fell behind with payments, and we had to resort to taking proceedings in the Small Claims Court, where we were awarded judgment for £642 in July 2023; this was something of a hollow victory, however, as we have yet to receive a penny!

The effect of the large legacies can be seen clearly in the interest we received in 2023, increasing more than four times to £4,879.

**Expenditure**

Total expenditure increased in 2023 to £227,602, compared with £198,119 the previous year. As indicated in the Fabric Section earlier in the report, two major projects accounted for this: the final stage of the lighting project in St Mary's cost just under £12,000, whilst the surveying and installation of high-level netting to stop further falls of plaster, cost £16,600. In addition, the combined cost of scaffolding for both jobs was £7,800.

We couldn't repeat our success in reducing energy consumption last year, with our total bill increasing to £18,224 from £15,426. We have had a favourable fixed price gas contract for three years which expired in December 2023. The best we could negotiate was a two-year deal involving increases of just above double for St Mary's and just below double for St Paul's and the Parish Centre, so we will need to look hard at possible economies.

Total salaries and wages increased from £24,459 to £24,672 and we maintained our policy of paying an hourly rate equal to the Real Living Wage plus 5%.

**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

There was no new capital expenditure in 2023; although the CCTV equipment would normally rank as capital, the sponsor opted to provide the equipment rather than for us to make the purchase and then benefit from a cash grant.

**Surplus**

The net outcome was a surplus of £272,875, the first positive result since 2018 and giving our overall funds a much-needed boost.

**Principal Risks and Uncertainties**

We face inherent risks with both our income and expenditure. Regarding income, a small percentage stems from commitments by parishioners and this effect is magnified when looking at the size and frequency of legacies. Because of this, we do not make plans or commitments which rely on income levels we cannot be reasonably certain of achieving.

Similarly with expenditure, as the guardians of St Mary's Parish Church which is a Grade 1 Listed Building, much of which dates from 1610, we face unpredictable demands for major expenditure on repair and maintenance. There have been times in the last decade when we have needed support from Grant Agencies such as National Heritage Lottery, Historic England etc and this will no doubt continue.

We are currently facing repairs estimated to cost in excess of £500,000. However, the legacies received in 2023 amounting to £365,759 will enable us to proceed with some of this work immediately.

**Reserves Policy**

The Trustees have reviewed the Charity's need for reserves in line with guidance issued by the Charity Commission. The Trustees agree to the aim of holding at least six months' running costs in free reserves on the understanding that the charity's funding is not certain and to ensure that the charity can run effectively and continue to meet the needs of its beneficiaries.

At 31 December 2023, the charity held reserves of £844,598, of which, £7,342 were restricted funds, £314,741 were designated funds, £370,577 were unrestricted funds held as fixed assets with the remaining £151,938 being unrestricted funds. This represents approximately eight months running costs for the charity.

The components of designated funds are as detailed in note 8 and the trustees expect these designated funds to be expended in the next two years.

**Trustee Payments and Expenses.**

The PCC supported the Clergy by paying Council Tax for the Vicarage of £2,934 in 2023. Contributions of £1,914 was paid towards the costs of travel, phone and hospitality.

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

**ANNUAL REPORT OF THE  
PRESCOT PAROCHIAL CHURCH COUNCIL (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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)

23 October 2024

**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 2023 which are set out on pages 20 to 30.

**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: *24 October 2024*

**PRESCOT PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
Donations and legacies	2(a)	446,448	3,464	449,912	44,914
Charitable activities	2(b)	32,026	-	32,026	33,251
Other activities	2(c)	13,660	-	13,660	13,448
Investment	2(d)	<u>4,879</u>	<u>-</u>	<u>4,879</u>	<u>1,122</u>
<b>TOTAL INCOME</b>		<u>497,013</u>	<u>3,464</u>	<u>500,477</u>	<u>92,735</u>
<b>EXPENDITURE</b>					
Church activities	3(b)	<u>222,384</u>	<u>5,218</u>	<u>227,602</u>	<u>198,119</u>
<b>TOTAL EXPENSES</b>		<u>222,384</u>	<u>5,218</u>	<u>227,602</u>	<u>198,119</u>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		274,629	(1,754)	272,875	(105,384)
<b>TRANSFER BETWEEN FUNDS</b>		<u>746</u>	<u>(746)</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		275,375	(2,500)	272,875	(105,384)
<b>FUND BALANCES BROUGHT FORWARD AT 1 JANUARY 2023</b>		<u>561,881</u>	<u>9,842</u>	<u>571,723</u>	<u>677,107</u>
<b>FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2023</b>		<u>837,256</u>	<u>7,342</u>	<u>844,598</u>	<u>571,723</u>

The notes on pages 23 to 30 form part of these financial statements.

**PRESCOT PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET**  
**FOR THE YEAR ENDING 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	373,077	385,532
<b>CURRENT ASSETS</b>			
Debtors	6	82,146	25,910
Cash at bank and in hand		<u>413,058</u>	<u>184,465</u>
		<u>495,204</u>	<u>210,375</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	7	<u>(23,683)</u>	<u>(24,184)</u>
<b>NET CURRENT ASSETS</b>		<u>471,521</u>	<u>186,191</u>
<b>NET ASSETS</b>		<u>844,598</u>	<u>571,723</u>
<b>PARISH FUNDS</b>			
Designated funds	8	314,741	234,589
Unrestricted funds	8	522,515	327,292
Restricted funds	9	<u>7,342</u>	<u>9,842</u>
		<u>844,598</u>	<u>571,723</u>

This Financial Report for the year ended 31 December 2023, including the notes following was approved by the Parochial Church Council on 23 October 2024 and signed on its behalf by:

Mr John Eric Orme



Mrs Susan Anne Priestley



The notes on pages 23 to 30 form part of these financial statements.

PRESCOT PAROCHIAL CHURCH COUNCIL

CASH FLOW STATEMENT  
FOR THE YEAR ENDING 31 DECEMBER 2023

	Note	2023 £	2022 £
Net cash used by Operating Activities	1	223,714	(6,639)
Cash flows from investing activities:			
Investment income		<u>4,879</u>	<u>1,122</u>
Change in cash and cash equivalents in the reporting period		228,593	(5,517)
Cash and cash equivalents at 1 January 2023		<u>184,465</u>	<u>189,982</u>
Cash and cash equivalents at 31 December 2023		<u>413,058</u>	<u>184,465</u>

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	272,875	(105,384)
Adjustments for:		
Depreciation	12,455	12,484
Investment income	(4,879)	(1,122)
(Increase)/Decrease in debtors	(56,236)	95,486
Decrease in creditors	<u>(501)</u>	<u>(8,103)</u>
Net cash used by operating activities	<u>223,714</u>	<u>(6,639)</u>



## **PRESCOT PAROCHIAL CHURCH COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

#### **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 charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **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.

## PRESCOT PAROCHIAL CHURCH COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDING 31 DECEMBER 2023

#### 1.3 Incoming Resources (cont'd.)

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.

##### **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 2023**

**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.

**1.9 Going Concern**

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

**2 INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2(a) Donations &amp; Legacies</b>				
Planned Giving	42,057	-	42,057	41,813
IT Recoverable Gift Aid	10,014	-	10,014	10,515
Non-Gift Aid	8,052	-	8,052	8,813
One-off Gift Aid	120	-	120	15
Open Plate:				
All Services	9,061	-	9,061	9,433
Sundry Donations	11,385	-	11,385	7,114
Grants	-	3,464	3,464	3,160
Legacies	<u>365,759</u>	<u>-</u>	<u>365,759</u>	<u>(35,949)</u>
	<u>446,448</u>	<u>3,464</u>	<u>449,912</u>	<u>44,914</u>

The income from donations and legacies last year was £44,914 of which £41,754 was unrestricted and £3,160 was restricted.

The negative amount in respect of legacies in the previous year 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.

**PRESCOT PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDING 31 DECEMBER 2023**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2(b) Charitable Activities</b>				
Church hall lettings	25,058	-	25,058	27,070
Magazine sales	833	-	833	634
Weddings/Funerals	<u>6,135</u>	-	<u>6,135</u>	<u>5,547</u>
	<u>32,026</u>	-	<u>32,026</u>	<u>33,251</u>

The income from charitable activities last year was £33,251 which was all unrestricted.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2(c) Other Activities</b>				
Bookstall	149	-	149	130
Magazine advertising	999	-	999	978
Summer and Christmas fayres	1,968	-	1,968	1,652
Other	2,344	-	2,344	2,888
St Mary's House Rent	<u>8,200</u>	-	<u>8,200</u>	<u>7,800</u>
	<u>13,660</u>	-	<u>13,660</u>	<u>13,448</u>

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

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2(d) Investments</b>				
Dividends & interest	<u>4,879</u>	-	<u>4,879</u>	<u>1,122</u>

The income from investments last year relates to unrestricted funds.

PRESCOT PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDING 31 DECEMBER 2023

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
3 Church Activities				
Missionary Societies	12,400	-	12,400	12,500
Parish share	62,719	-	62,719	60,694
Salaries/wages	24,672	-	24,672	24,459
Clergy expenses	-	1,914	1,914	2,619
St Mary's house	1,903	-	1,903	2,931
Vicarage costs	5,040	-	5,040	4,381
Church costs	41,203	304	41,507	33,666
Depreciation	9,955	2,500	12,455	12,484
Church repairs	43,562	500	44,062	20,437
Choir	395	-	395	82
St Paul's Garden Project	-	-	-	5,437
Telephones	2,948	-	2,948	2,739
Meeting room costs	6,026	-	6,026	4,817
Printing, stationery & postage	5,233	-	5,233	5,592
Bank charges	521	-	521	518
Accountancy	4,488	-	4,488	3,834
Institute costs	950	-	950	28
Community outreach	369	-	369	901
	<u>222,384</u>	<u>5,218</u>	<u>227,602</u>	<u>198,119</u>

The expenses for charitable activities last year was £198,119 of which £ 187,563 was unrestricted and £10,556 was restricted. Accountancy includes £3,696 (2022 - £ 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 2023

	2023	2022
	£	£
4. Staff Costs		
Wages and Salaries	<u>24,672</u>	<u>24,459</u>

During the year the PCC employed a vergier, 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 (2022 – 6).

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

The PCC supported the Clergy by paying Council Tax for the Vicarage of £2,934 in 2023. Contributions of £1,914 (2022 - £2,176) were paid towards the costs of travel, phone and hospitality for the clergy.

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	8,497					
At 1 January 2023	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>49,820</u>	<u>8,497</u>	<u>419,919</u>
At 31 December 2023	<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 2023	-	-	-	25,890	8,497	34,387
Charge for the year	-	-	-	<u>12,455</u>	-	<u>12,455</u>
At 31 December 2023	-	-	-	<u>38,345</u>	<u>8,497</u>	<u>46,842</u>
Net Book Value						
At 31 December 2023	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>11,475</u>	-	<u>373,077</u>
At 31 December 2022	<u>50,000</u>	<u>55,000</u>	<u>256,602</u>	<u>23,930</u>	-	<u>385,532</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 2023

	2023	2022
	£	£
<b>6. Debtors</b>		
Amounts falling due within one year:		
Gift aid reclaims	12,068	12,068
Legacies due	68,902	13,000
Trade debtors	<u>1,176</u>	<u>842</u>
	<u>82,146</u>	<u>25,910</u>
	2023	2022
	£	£
<b>7. Creditors: Amounts Falling Due Within One Year</b>		
Trade creditors	1,944	4,346
Mission Giving	12,950	12,500
Social security	545	572
Accruals	<u>8,244</u>	<u>6,766</u>
	<u>23,683</u>	<u>24,184</u>
<b>8. Unrestricted Funds</b>	2023	2022
Within Unrestricted Funds are the following designated funds: -	£	£
Major Repairs Fund	312,000	232,000
Bell Ringers	170	295
Choir Fund	2,425	2,148
Church Guiding Group	<u>146</u>	<u>146</u>
	314,741	234,589
Funds not designated	<u>522,515</u>	<u>327,292</u>
	<u>837,256</u>	<u>561,881</u>

**PRESCOT PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDING 31 DECEMBER 2023**

	Balance at 01.01.23 £	Incoming Resources £	Expenditure & Transfers £	Balance at 31.12.23 £
<b>9. Restricted Funds</b>				
Bells Restoration	4,842	-	-	4,842
Church Clock fund	-	500	(500)	-
Clergy Costs	-	2,660	(2,660)	-
St Paul's AV System	5,000	-	(2,500)	2,500
Liverpool Diocese towards heating	-	304	(304)	-
	<u>9,842</u>	<u>3,464</u>	<u>(5,964)</u>	<u>7,342</u>

**10. Analysis of Net Assets by Fund**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	370,577	2,500	373,077
Current Assets	490,362	4,842	495,204
Current Liabilities	<u>(23,683)</u>	<u>-</u>	<u>(23,683)</u>
Fund Balance	<u>837,256</u>	<u>7,342</u>	<u>844,598</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 2023**

	Total 2023 £	Total 2022 £
<b>Grants</b>		
<b>Missionary societies:</b>		
Church Mission Society	2,800	2,800
Bible Society	<u>750</u>	<u>750</u>
	<u>3,550</u>	<u>3,550</u>
<b>Relief &amp; Development:</b>		
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>
<b>Home Missions – Church Societies:</b>		
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>
<b>Other:</b>		
Mildmay Mission Hospital	400	400
Willowbrook Hospice	750	750
Samaritans	200	200
Knowsley Council for Voluntary Service	100	200
The Refugee Council	600	600
Practical Action	150	150
TEAR fund	300	300
Yates Court	300	300
Olivia	(100)	100
The Adam Ellison Foundation	200	200
Ravenhead Food Pantry	200	-
SHARE Knowsley	<u>700</u>	<u>700</u>
	<u>3,800</u>	<u>3,900</u>
<b>GRAND TOTAL</b>	<u>12,400</u>	<u>12,500</u>

**PRESCOT PAROCHIAL CHURCH COUNCIL**

**APPENDIX TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDING 31 DECEMBER 2023**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Church Costs:</b>		
Heat and light – St Mary’s	13,358	8,680
Heat and light – St Paul’s	2,224	4,102
Insurance – St Mary’s	8,487	8,386
Insurance – St Paul’s	2,593	2,240
Maintenance – St Mary’s	8,471	5,895
Maintenance – St Paul’s	3,258	1,223
Altar Requisites	-	401
Waste collections	1,433	1,328
Choir and organ costs	1,306	1,379
Faith Kids	287	-
Flowers	77	32
Organisation activities	<u>13</u>	<u>-</u>
	<u>41,507</u>	<u>33,666</u>
 <b>Church Repairs:</b>		
<b>ST MARY</b>		
Lighting project	11,929	-
High level netting in Nave and Chancel	16,631	-
Scaffold for lighting and netting	7,800	-
Gutter maintenance	1,560	2,031
Boiler / boiler house	700	3,058
Car park barrier	-	1,884
Organ repairs	-	4,596
Clock	1,000	-
Electrical wiring	-	7,000
Gates for walled garden and vicarage	1,494	-
Vicarage and walled garden maintenance	1,110	-
Inspection of churchyard wall	1,632	-
Other (less than £500)	106	-
Vestry safe lock repairs	<u>-</u>	<u>624</u>
	<u>43,962</u>	<u>19,193</u>
 <b>ST PAUL</b>		
Replacement intruder alarm	-	1,164
Other (less than £500)	<u>100</u>	<u>80</u>
	<u>100</u>	<u>1,244</u>
 <b>TOTAL</b>	 <u>44,062</u>	 <u>20,437</u>

PRESCOT PAROCHIAL CHURCH COUNCIL

APPENDIX TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDING 31 DECEMBER 2023

	Total 2023 £	Total 2022 £
Meeting Room Costs:		
Heating	806	1,040
Lighting	1,836	1,604
Water	494	470
Maintenance	1,460	835
Repairs:		
General repairs	1,130	448
Lighting repairs	-	420
Install defibrillator	<u>300</u>	<u>-</u>
	<u>6,026</u>	<u>4,817</u>

