



The Team Parish of  
**St Luke in the City**  
Liverpool

## **Annual Report of the Parochial Church Council**

***For the year ended 31<sup>st</sup> December 2021***



**St Bride's**  
Creative / Progressive / Inclusive  
[stbridesliverpool.org.uk](http://stbridesliverpool.org.uk)



**St Dunstan's**  
Dramatic / Sensory / Renewing  
[stdunstansliverpool.org.uk](http://stdunstansliverpool.org.uk)



**St Michael's**  
Growing Community in the City  
[stmichaelinthecity.org.uk](http://stmichaelinthecity.org.uk)

## Clergy Report

Welcome to our Parish report which covers the year 2021; a year that began in lockdown and ended with the government almost completely removing Pandemic restrictions.

This year has seen us managing our way through those two extremes and balancing the safety of our congregations with our desire to gather in person, and reach out to our local communities. There have been long periods of waiting and for some the sense that restrictions have lifted too quickly putting those most vulnerable at risk. As a PCC we aimed to maintain good links with those unable to come out and to also provide safe spaces as we cautiously took steps to reopen. For Lent we sent to everyone on our mailing list a Lenten Advent Calendar which encouraged all to create a worship space at home. We aimed to ensure that we kept as many communication avenues open as possible and so continued with online worship throughout the year as well as three online courses; an art Lent Course, an Open Table Lenten book course and the Church of England's Living in Love and Faith course.

Both St Michael's and St Dunstan's reopened on Easter Day with St Bride's beginning a programme of roughly monthly open air services starting with an atmospheric Holy Saturday pilgrimage around the grounds with the lighting of the Easter fire. St Bride's reopened in September along with Open Table starting its monthly in person, evening gatherings. Also at St Bride's, Lilly Nelson began an in person student bible study group which meets weekly at St Bride's during term time. Reopenings did see a natural end to St Michael's telephone service with the return of congregation members in person to Sunday worship. In September Taste of God returned in person (and remained online too). It became a focus for the lunch time Faiths4Change gardening group. Although St Dunstan's gathered from Easter the style of worship gradually relaxed as the year moved on with the return of movement and singing in the Autumn. September also saw the launch of Lauda, a project designed to engage with the Romany community in the Edge Hill area. It began with a children's after school club on Thursdays at St Dunstan's and has already seen significant growth. St Bride's indoor Sunday reopening resulted in a shift from gathering on zoom to streaming the service live on Facebook which has continued although numbers online are in decline as people begin to return to the building. Morning Prayer on Facebook live also continued throughout the year and gave our Parish a steady rhythm of worship in this ever-changing year. It was decided in September that on the last Sunday of the month we would hold a joint service. This would be hosted by one of the three churches and rotate each month. These services have been some of the most memorable and moving in recent months. All three congregations have seen significant changes since 2020 and much of our regathering has been about taking stock of the fact that some members have moved on, some have passed away and also that some new members have joined us.

One of the joys of the Pandemic has been how all three churches have come together as a Parish. In 2021 as a Parish we offered the city a Service of Remembrance for the May Blitz at the Bombed Out church. Here we rededicated the site as a place to remember the civilian casualties of WWII and became members of the Community of the Cross of Nails. The service was highly memorable not only for its notable attendees (the Mayor, an MP, chief of police & fire service and Dean of Coventry Cathedral) but for the torrential rain that showered upon us! Shortly after this we joined together to celebrate 5 Confirmations on the steps of St Bride's with Bishop Beverly presiding. Later that year as a Parish we offered funeral families and all those who mourn a Service of Remembering. This moving and peaceful service was hosted by St Dunstan's and will be repeated annually. The year closed with another Parish Christmas Tree Festival hosted by St Bride's. Unlike last year we were blighted by atrocious weather with many trees being blown over. Despite this the opening celebration which featured two community choirs and prize giving went well and provided some much needed joy and mulled wine.

With the increase of building use and constant need for repairs or new work to be done at our sites the PCC took the decision in March to set up a Buildings Sub-committee. The creation of this team has not only resulted in outstanding work being completed but it has also created systems, timelines and a budget to work with. This has freed up time for clergy and the administrator and provides the Parish with a way to process jobs strategically rather than in a reactionary way. Further, it ensures our sites meet safety standards and continue to be pleasant environments to gather at.

St Bride's has continue to be a social justice hub, with Micah foodbank continuing to run throughout the pandemic. Towards the end of the year we saw the return of others groups; Refugee Women Connect, the British Red Cross, ichoir and the Socialist Singers. At St Michael's Faiths4Change began group activities in September with its partnership with Myerscough college meeting weekly again. A new group, Chinese Wellbeing began to meet weekly in St Michael's hall to support older people from the local Chinese community.

Financially, we are continuing to be in good health. Buildings rentals have continued to build back up after the pandemic and we are grateful to our administrator Jackie Corcoran for the work she does here. We were also very grateful that the Diocese of Liverpool successfully bid for support from the national Church Commissioners charity, and this has subsidised our Parish Share last year and this year. We are also hugely grateful that people's generosity through planned giving continued, and this year has really demonstrated the stability that moving to most giving being done through direct debit or the Parish Giving Scheme can bring. With the shift to online services, we also developed an online giving platform which has enabled those who have joined us online to give easily and securely.

Overall this year has been a challenging one. The resilience and strength of this community has been inspiring and it is particularly heartening that despite the challenges of meeting as congregations this year has seen the culmination of our dream of a contextually appropriate social justice project at the heart of each of our three church sites. The challenge for the coming year is for us to rebuild a deeper sense of community in our churches given the fragmentation that we have experienced over the past two years. We pray that we may more fully embody our vision to be people "living life in full colour from the still centre of God."

**Miranda Threlfall-Holmes**  
**Laura Ferguson**  
**Team Clergy**

### Reference and Administrative Information

The Parochial Church Council of the Team Parish of St Luke in the City is an excepted charity not requiring registration with the Charity Commission for England and Wales.

The parish includes three churches: St Bride & St Saviour, located on Percy Street; St Dunstan on Earle Road, and St Michael in the City on Upper Pitt Street. The parish is part of the Diocese of Liverpool and its official correspondence address is:

St Luke in the City Parish Office, St Bride's Church, Percy Street, Liverpool L8 7LT.

The following people served as members of the Parochial Church Council:

Team Rector	Rev. Dr. Miranda Threlfall-Holmes	
Team Vicar	Rev. Laura Ferguson	
Curate	Rev. Louis Johnson	
SSM Priest	Rev. Sara Doyle	
Reader	Dr. Chris Bartley	
Churchwardens	Chris Bartley (as above) James Fleming	
Deanery Synod representatives	Kieran Bohan	
	Alan Fitzgerald	
	Chris Bartley	
Elected members	Rose Green	
	David Bradley	
	Sharon Ginley	
	Helen Stocker	
	Lilly Nelson	
	Karen McCaldon	
	Sue Say	
	Emma Watson	
	Gwyneth Evans	
Treasurer	Raymond Bissex	

Electoral Roll Officer	Jackie Corcoran	
PCC Secretary	Rose Green	
Safeguarding Officers	Rose Green	
	Sue Say	
Recruitment Lead	Laura Ferguson	

The licensed clergy and Reader are each ex-officio members of the PCC. The Team Rector is ex-officio Chair of the PCC.

Bankers:	The Cooperative Bank PLC 1 Balloon Street, Manchester, M60 4EP Central Board of Finance of the Church of England 80 Cheapside London EC2V 6DZ
Independent Examiner	Mr. I Wright B.A. F.C.A. 15 Stretton Drive, Southport PR9 7DR
Legal Advisors:	Mr. H. Dellar 1, The Sanctuary, Westminster, Liverpool SW1P 3JT Hill Dickinson LLP 1 St Paul's Square, Liverpool L3 9SJ
Estate Management:	PKPM Chartered Surveyors Suite 7, Church House, 1 Hanover Street, Liverpool, L1 3DN
Architects: (St Bride's, St Dunstan's and St Michael's)	Maggie Mullen, 59A Roscoe St, Liverpool L1 9DW

### Structure, Management and Governance

The St Luke in the City PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

The PCC business has a sub-committee, the Building's Sub-Committee.

The function of the PCC is to enable and support mission, to foster communication and collaboration between the individual churches as appropriate and to provide a framework of accountability to the Diocese, Charity Commission and other legal bodies.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

### Objectives and Activities

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

Our primary objective in 2021 was to manage and mitigate the effects of the pandemic such that our statutory mission was impacted as little as possible. Our specific objectives in 2020 were therefore rolled over to 2021:

1. Achieve a balanced budget by the end of this year
2. Deepen our links with and mission in our local communities
3. Develop links with local schools

As restrictions have lifted, particularly towards the end of 2021 we have been able to make significant progress with these objectives, as outlined in the Clergy Report at the start of this document. Our finances have stabilised and we have increased our numbers of hirers across all our sites enabling us to move into the black and thus be in a much better position to pursue our mission. Our Parish links continue to develop, particularly at St Dunstan's where Lauda, our outreach to the Romanian Roma community has lead to a flurry of activity there. Our schools work remains steady with Pleasant Street having regular RE sessions throughout the year and with the Studio School and Life Sciences contributing to the Christmas tree festival, along with Windsor Primary and LIPA Primary.

### **The Electoral Roll**

(last checked this on 5th May 2022)

There are 101 people on the Electoral Roll of the parish:

59 - St Bride's  
18 - St Dunstan's  
24 - St Michael in the City

### **Public Worship**

We have gradually developed regular in person services however some of these differ from pre-pandemic patterns.

Daily morning prayer continued to live streamed at 9.15 Monday-Friday with between 10-15 regular commenters and between 50-100 views. In September with the reopening of St Bride's, the decision was taken to stream that in person service for those who were unable to return to in person worship. Views for the facebook streamed Sunday services were at the start of the year around 200 and from September onwards were nearer to 100-150. Sunday worship continues to be uploaded to YouTube but no longer morning prayer.

As for our occasional offices, we have had one wedding this year, 11 baptisms and 24 funerals which is the highest number of funerals we have had in nine years. This may be because of the public's reaction to the funeral restrictions imposed during the pandemic.

### **Pastoral care and service to our community**

By the end of 2021 many of our community support groups started meeting back in the buildings. Refugee Women Connect, Narcotics Anonymous, Roger Smalley's Homeless Meals Project, the British Red Cross, two community choirs and Jackie's music group have returned at St Bride's. At St Michael's we have seen new groups making use of the site including Chinese Wellbeing which aims to provide social care and support for older Chinese people. Our partnership with Faiths4Change Roots in the City garden project has expanded its reach with a Tuesday group for local people and a Thursday evening gardening session for young people. Our Lauda project and Micah Foodbank reports are below.

We have had to limit socialising after services which has inevitably impacted our welcoming ethos. As restrictions lift pastoral care is something that we aim to prioritise in the coming year.

### **Our Church Buildings**

The new building committee has made significant progress on building works identified by the Quinquennial Reports and routine maintenance but there continue to be challenges.

At St Dunstan's, the organ sale was agreed, and a faculty application submitted seeking permission for this to go ahead. This was agreed but there has been a hold up with buyer and we continue to wait.

St Bride's continues to need roofing work, and we await fresh energy to re-open funding bids in the future. Trees in the grounds have cause problems with neighbouring residential buildings and work continues to cut

back or remove them. As in the case nationally we have experienced significant delays in getting contractors to come out to do the work.

Preliminary investigations were carried out into the drains issue at St Michael's, but progress has been slowed by United Utilities responding to us. The PCC approved up to £30,000 to replace the fencing around St Michael's but this process has also slowed due to contractors being too busy to come out and quote for us. The car park next to the church is now vacant with the rental contract coming to an end. Discussions to hire the space to another renter are in progress.

### **Deanery, Diocese and the wider church and mission**

Our Parish hosted the Living in Love and Faith course which was also attended by some members of other churches in the Deanery.

This year we received grants from the Deanery Mission and Growth Fund towards Open Table, for Lauda and for a Tsedaqah intern (Liverpool Diocese ministry experience scheme in partnership with the Diocese of Virginia). We also received diocesan funding for our University Chaplaincy Assistant, Lilly Nelson, as part of the Strategic Development Fund project in collaboration with St James in the City.

Miranda Threlfall-Holmes serves on the Deanery Mission and Pastoral Committee and on Diocesan Synod and Bishop's Council, and is a Council Member of Modern Church. Kieran Bohan is Network Co-ordinator for the Open Table Network which received charitable status in 2021. Miranda Threlfall-Holmes and Phil Bishop continue as Trustees of Micah Liverpool. Miranda is also a trustee of Mission in the Economy and this year became the Diocesan Representation on the Council of the Women's Hospital.

## **FINANCE**

### **The Performance of Investments**

The PCC's funds are held in Current and Deposit Accounts with Co-operative Bank and in deposit funds with the Church of England's Central Board of Finance Deposit Fund and the Church of England investment and property funds. Investments saw a net gain of £60,900 this year and generated income of £16,218.

### **Reserves Policy**

The trustees have established the level of operating reserves (that is those funds that are freely available) that the charity ought to have, which is roughly equal to six months general expenditure, £100,000. Reserves are needed to even out any short term funding gaps between spending and related income – something that has been very clear this year, when income streams have been so disrupted. We have also continued to invest the capital realized from the sale of St Stephen's for income, holding this as an additional expendable reserve but with the aim of it providing a long term income stream. The PCC are content with the current level of reserves.

### **Income from lettings**

Lettings of the church premises were still down this year due to pandemic closures, but by the end of the year had recovered. Lettings income this year was a total of **£ 45,143** (compared with £34, 135 in 2020).

### **Giving to the church**

Our second largest source of income is giving by the congregation. Planned giving in 2021 was £25,667 (down slightly from 2020 which was £27,012), with an additional £6700 given as donations and in collections. These gifts allowed us to reclaim £6389 tax from HMRC making the total giving-related income **£38,756**. In addition we received **£36,940** from grants from external bodies.

### **Financial Risk**

The PCC had hoped in 2021 to agree budgets for our different streams of activity and expenditure, and to receive quarterly management accounts comparing actual performance with agreed budgets. However, due to the ongoing uncertainty of this pandemic year this aim was only partially achieved with the planned

budget for the Buildings Sub-Committee. Instead the Standing Committee closely monitored the evolving financial situation. Having finally turned around years of deficit budgets, the PCC is committed to sustaining balanced budgets in 2022 and beyond.

These years have shown that our income is very dependent on lettings and in 2021 a focus has been diversifying the mix of lettings income that we receive to increase our financial resilience. We continue to see the benefit of the investment for income of the sale of St Stephens, and the increase in the number of people giving through the Parish Giving Scheme. Further promoting the PGS will be an important part of continuing to manage financial risk.

All assets are insured and levels have been recently reviewed by our insurer Ecclesiastical.

### **Employees**

The parish employed three part time staff: Jackie Corcoran as parish administrator taking on some cleaning, Vicky Clarke as cleaners at St Michael's, Lilly Nelson (term time only) as University Chaplaincy Assistant. In October Leah Daly was employed by Liverpool Parish Church to run Lauda our ecumenical project to connect with Roma people under the supervision and oversight of our Parish.

Wages were reviewed in May where the PCC agreed that St Luke in the City should use the UK Living Wage rate as our minimum wage. Our payroll is managed by LCVS.

### **Risk Assessments**

The PCC regularly monitors risk. Risk assessments are undertaken for all new or extraordinary undertakings. Covid-19 risk assessments were carried out as Church of England guidance and national legislation was updated.

### **Compliance with Law and Regulation**

Our procedures are reviewed regularly and formally reported to the PCC.

### **Safeguarding**

The policy for Safeguarding was substantially updated in 2019 following new national advice, and is reviewed by the PCC annually. Towards the end of 2021 Laura Ferguson became Lead Recruiter and Sue Say was appointed as the second Safeguarding Officer. Safeguarding is a standing item on the PCC agenda. The Team Parish of St Luke in the City takes its duty and obligation to protect all extremely seriously. We have adopted the national Church of England's robust procedures and guidelines. You can find out more about the national policies and procedures at [www.churchofengland.org/safeguarding](http://www.churchofengland.org/safeguarding)

If you have any safeguarding concerns or issues on a safeguarding matter then you can find useful contact information at [www.liverpool.anglican.org/safeguarding](http://www.liverpool.anglican.org/safeguarding)

### **Looking forward: Objectives and Activities**

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

As a parish we aim to be 'Living Life in Full Colour from the Still Centre of God'.

Our three priorities continue to be:

- Sustainability: developing our financial resilience and developing as Eco-Churches
- Locality: deepening our roots in our local parish communities
- Growth: in numbers in our churches, in spiritual depth, and in service to our communities

In addition, we aim to contribute to the Deanery Priorities which are

- Developing Discipleship
- Strengthening Churches
- Developing Lay Leaders

**Miranda Threlfall-Holmes**  
**Laura Ferguson**  
**Team Clergy**



## **ADDITIONAL REPORTS**

### **MICAH LIVERPOOL**

As a parish, our relationship with Micah Liverpool continues to go from strength to strength. Micah runs an emergency food-aid pantry, or foodbank, from St Bride's on Thursdays and, despite the difficulties caused by the pandemic, and thanks in no small part to the ongoing generosity and support of so many individuals and organisations, Micah Liverpool has been able to continue to provide immediate help and support to anyone who comes looking for it, and we have been able to offer our building, community, and volunteer resources to take part in this work of hospitality and welcome. As well as welcoming guests new and old, welcoming new volunteers, and welcoming back a number of long term volunteers, Micah Liverpool has also welcomed a new member of the leadership team in Nicher Awan. Nicher was, herself, once supported by emergency food-aid upon arriving in the city, and was also subsequently a Micah volunteer – and she is now the new Food-Aid Coordinator for Micah Liverpool. Nicher has been pivotal in a new development in our relationship with Micah Liverpool: a Community Market from St Dunstan's on Wednesday mornings.

The Micah Community Market operates on a different model to the foodbank as people are invited to pay £1.50 to buy 15 items of shopping, then to stay for tea, coffee, food and some social time – as such, it is aimed at people whose need is slightly different than emergency food-aid, and who are also looking to engage with others, to connect with community – and having the Community Market up-and-running allows Micah Liverpool to refer people there whose circumstances have changed/improved enough that they don't require emergency food-aid, providing a much-needed link in the support chain that will also help to ensure that Micah can provide a sustainable model going forward to help enable this support to continue for years to come. It is fantastic that, once again, thanks to the support of the Rector, our team, the PCC, and the wider church community, we can participate in this work through offering the resources we have (such as a huge, well-placed building, volunteers, and prayerful support) and be a part of this ministry as it develops further in the future.

*Louis Johnson*

### **TASTE OF GOD**

After three years, and several ups and downs, 'A Taste of God' is closing down as a group. The group was originally envisaged as a lay-led, discussion-based group located at the 'other end' of the parish of St Luke-in-the-City and was expected to grow using a tried-and-tested formula. What was not expected was a pandemic that would move the group on-line, opening it up to a completely new audience.

It has lived up to its aim of providing opportunities for people to encounter God and has enabled at least three lives to be completely transformed, as well as personal development for myself. Challenges around venues and technology have been weathered successfully, on the whole, and the pandemic provided more opportunities than threats.

However, attendance at individual sessions has never managed double figures and the proportion of clergy to lay leadership has tipped in favour of the former. New bonds that were beginning to form with the Roots in the City garden group were broken by the pre-Christmas lockdown and there seems more value in letting that group develop its own worship offering.

The final session will be held on the Tuesday after Easter 2022, as a time of celebration of, and reflection on, a very interesting and important three years.

*Rose Green*

## **LAUDA**

In the time since the last report our work with the Romanian Roma community that lives near St Dunstan's has been developing and gathering a real sense of momentum. We began simply with a sense that God was calling us, as individuals and as a church community, to engage with our Roma friends, but this has quickly grown and taken on a life of its own, in large part due to support and engagement from our deanery, the wider diocese, the national C of E and Churches Network for Gypsies, Travellers and Roma, ecumenical partners, local community organisations, and individual volunteers. The major turning point in the story so far was our connection with Leah Daly – Leah has the language skills, knowledge, experience but, most importantly, a heart for working with the Roma community, and she has been a genuine godsend – having secured some funding, we were able to employ Leah part-time to lead our work.

We named our project 'Lauda', which means 'praise' in Romanian, but which sounds like the word 'louder' in English, and is a good description of our after-school club that runs at St Dunstan's on Thursday afternoons – the engagement with this from the community has been phenomenal, with anything from between thirty and fifty children attending every week from when we began running it in early November 2021 – although the format has shifted and adapted, we always share a Bible story, a short lesson, food, drink, games, crafts, singing and prayer with the children – and with their mums, who also attend. A huge thanks must go to Revd Laura for her commitment to this work, and her approach to safeguarding and risk-assessment – and, thanks to Leah, our relationships with the different families has really blossomed, so much so that we now run a second Lauda session to practice some basic literacy in Romanian and English on Wednesday mornings, alongside the new Micah Community Market. We are hugely grateful to all of the people and organisations mentioned above, to the Rector, our PCC and you, our church community, for being so supportive and encouraging in helping enable this to happen – and, having recently secured more funding from the Joshua Centre, as well as from our deanery, we're excited to see where this journey will take us all next.

*Louis Johnson*

## **SAFEGUARDING**

There have been no new safeguarding issues this year.

We have established a safeguarding team Laura, Rose and Sue who have met regularly to discuss, explore and introduce new safeguarding systems. The team are committed to embedding good safeguarding practise into all elements of church life. Our aim is to support the Team Parish of St Luke in the City in providing a caring, safe and welcoming space for all. We are continuing to ensure safer recruitment is adhered to and are participating in all required and available training.

All PCC members must have a DBS with us, so could any members who have not acquired a DBS with us in the last year, please let one of the team know, thank you.

*Say Say*

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

		General	Restricted Funds	Total 2021	Total 2020
<b>INCOME from:</b>					
Donations	2	56,857	18,839	75,696	88,952
Charitable activities	3	3,467	150	3,617	2,018
Fundraising activities	4	45,983	175	46,158	35,054
Investments	5	16,218	-	16,218	16,442
<b>TOTAL INCOME</b>		<u>122,525</u>	<u>19,164</u>	<u>141,689</u>	<u>142,466</u>
<b>EXPENDITURE on:</b>					
Charitable activities	7	115,398	31,388	146,786	116,430
Other	8	1,685		1,685	1,985
<b>TOTAL EXPENDENDITURE</b>		<u>117,083</u>	<u>31,388</u>	<u>148,471</u>	<u>118,415</u>
Net income before gains and losses on investments		5,442	(12,224)	(6,782)	24,051
Net gains/(losses) on investments		60,900	-	60,900	15,499
<b>Net income/(expenditure)</b>		<u>66,342</u>	<u>(12,224)</u>	<u>54,118</u>	<u>39,550</u>
Transfers between funds		3,065	(3,065)	-	-
<b>NET MOVEMENTS IN FUNDS</b>		<u>69,407</u>	<u>(15,289)</u>	<u>54,118</u>	<u>39,550</u>
Total funds brought forward		464,227	23,578	487,805	448,255
Total funds carried forward		<u>533,634</u>	<u>8,289</u>	<u>541,923</u>	<u>487,805</u>

# BALANCE SHEET AT 31<sup>ST</sup> DECEMBER 2021

	Note	Total 2021 £	Total 2020 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	-
Investments	10	464,623	403,723
		<u>464,623</u>	<u>403,723</u>
<b>CURRENT ASSETS</b>			
Debtors	11	658	159
Cash at bank and in hand	12	85,337	90,393
		<u>85,995</u>	<u>90,552</u>
<b>CREDITORS: amounts falling due within one year</b>	13	8,695	6,470
<b>NET CURRENT ASSETS</b>		<u>77,300</u>	<u>84,082</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>541,923</u>	<u>487,805</u>
<b>FUNDS OF THE CHARITY</b>	14		
Unrestricted		84,898	76,192
Designated		448,736	388,035
Restricted		8,289	23,578
		<u>541,923</u>	<u>487,805</u>

Approved by the Parochial church Council on 29 May 2022 and signed on its behalf by

Rev Dr Miranda Threlfall-Holmes



**The Team Parish of St Luke in the City, Liverpool**  
 St Bride, St Dunstan, St Michael in the City  
 Parish Office: St Bride's Church, Percy Street, Liverpool L8 7LT  
 Office@stlukeinthecity.org.uk



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

### **1. Accounting policies**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Church Accounting Regulations 2006.

### **Funds**

General funds represent the funds of the Parochial Church Council (PCC) that are not subject to any restrictions regarding their use and are available for application for the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted. Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The financial statements include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the financial statements of groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### **Income**

#### *Donations, legacies and other voluntary income*

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the repayment is received. Funds raised by seasonal fairs, fundraising events and similar events are accounted for gross.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

#### *Rental income*

Rental income from the letting of the charity's premises is recognised when the rental is due.

#### *Income from investments*

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



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

### Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the PCC to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### Tangible assets

Consecrated and benefice property is not included in the financial statements in accordance with the Charities Act 2011.

Movable 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 churches inventories, which can be inspected (at any reasonable time). For anything acquired prior to 2010 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment is depreciated on a straight-line basis over four years.

### Investments

Investments are valued at initially at cost and subsequently at market value at the year end.

#### *Gains and losses on investments*

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31<sup>st</sup> December.

### Debtors

Amounts owed to the PCC at 31<sup>st</sup> December in respect of fees, rents, loans or other income are shown as debtors less provision for amounts that may prove uncollectable.

### Cash at bank and in hand

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

	General Fund £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Donations				
Gift aid donations	22,940	1,477	24,417	26,102
Income tax recovered	4,730	1,659	6,389	6,956
Other planned giving	1,250	-	1,250	910
Collections	2,716	267	2,983	1,456
Donations	3,418	299	3,717	9,791
Grants	21,803	15,137	36,940	43,737
	<u>56,857</u>	<u>18,839</u>	<u>75,696</u>	<u>88,952</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

	General Fund £	Restricted Funds £	Total 2021 £	Total 2020 £
3 Charitable activities				
Fees	2,800	-	2,800	1,851
Events	667	150	817	167
	<u>3,467</u>	<u>150</u>	<u>3,617</u>	<u>2,018</u>
4 Fund raising				
Rent receivable	45,143	-	45,143	34,175
Other	840	175	1,015	879
	<u>45,983</u>	<u>175</u>	<u>46,158</u>	<u>35,054</u>
5 Investments				
Interest	24	-	24	104
Dividends	16,194	-	16,194	16,338
	<u>16,218</u>	<u>-</u>	<u>16,218</u>	<u>16,442</u>
6 Charitable activities				
Missionary and charitable giving	8,212		8,212	3,400
Ministry				
Diocesan parish share	34,026		34,026	40,506
Stipend and salaries	13,891		13,891	18,598
Clergy housing costs	5,276		5,276	3,393
Clergy expenses	3,678		3,678	2,876
Other expenses	15	46	61	84
Church costs				
Council tax and water	550		550	422
Insurance	9,966		9,966	10,224
Heat and light	9,477		9,477	8,377
Maintenance	7,699		7,699	3,780
Survey costs, St Michael	7,908		7,908	-
Churchyard	1,868	2,616	4,484	1,576
Security	1,248		1,248	1,248
Cleaning	3,086		3,086	2,877
Music	339	150	489	145
Upkeep of services	1,441		1,441	288
Open Table		28,576	28,576	14,032
Events	1,554		1,554	699
Training	100		100	100
	<u>110,334</u>	<u>31,388</u>	<u>141,722</u>	<u>112,625</u>
Carried forward				



**The Team Parish of St Luke in the City, Liverpool**  
 St Bride, St Dunstan, St Michael in the City  
 Parish Office: St Bride's Church, Percy Street, Liverpool L8 7LT  
 Office@stlukeinthecity.org.uk



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

	General Fund £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Note continued				
Brought forward	110,334	31,388	141,722	112,625
Telephone and website	2,089		2,089	2,183
Publicity	200		200	318
Depreciation	-		-	169
Administration	2,775		2,775	1,135
	<u>115,398</u>	<u>31,388</u>	<u>146,786</u>	<u>116,430</u>

	General Fund £	Restricted Funds £	Total 2021 £	Total 2020 £
7 Other				
Legal and professional fees	<u>1,685</u>		<u>1,685</u>	<u>1,985</u>

Included in the above expenditure are the following payments

	Total 2021 £	Total 2020 £
Independent examiner's fees	150	150
Other fees paid to the independent examiner	<u>-</u>	<u>-</u>
	<u>150</u>	<u>150</u>

8 Paid employees		
Staff costs	2021 £	2020 £
Salaries and wages	13,891	18,598
Employer's national insurance	<u>-</u>	<u>-</u>
	<u>13,891</u>	<u>18,598</u>

The average number of employees employed by the PCC during the year was 3 for 2021 and 4 for 2020.

The trustees received no remuneration during the year, however expenses were reimbursed for services other than as trustees.

There is no trustee indemnity insurance.





# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

## 9 Tangible assets

	2021	2019
	£	£
Cost at 1 <sup>st</sup> January 2021	17,638	17,638
Additions at cost	-	-
Cost at 31 <sup>st</sup> December 2021	<u>17,638</u>	<u>17,638</u>
Depreciation at 1 <sup>st</sup> January 2021	17,638	17,469
Charge for the year	-	169
Depreciation at 31 <sup>st</sup> December 2021	<u>17,638</u>	<u>17,638</u>
Net book value	<u>-</u>	<u>-</u>

## 10 Investments

The investments held at the year-end are either investments listed on a recognised Stock Exchange or investments in authorised investment trusts.

	2021	2020
	£	£
Market value at 1 <sup>st</sup> January 2021	403,723	388,224
Additions		
CBF Global Equity Fund Income Shares	-	
CBF Church of England Property Fund	-	
Gain/(loss) on revaluation	<u>60,900</u>	<u>15,499</u>
Market value at 31 <sup>st</sup> December 2021	<u>464,623</u>	<u>403,723</u>
Historical cost	<u>393,000</u>	<u>393,000</u>

## 11 Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>658</u>	<u>159</u>

## 12 Cash at bank and in hand

	2021	2020
	£	£
Short term deposits	47,073	46,488
Cash at bank and in hand	<u>38,264</u>	<u>43,905</u>
	<u>85,337</u>	<u>90,393</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>8,695</u>	<u>6,470</u>

14 Charity funds

Details of funds and movements during the CURRENT reporting period

	At 1 <sup>st</sup> January 2021	Income (inc. gains)	Expenditure (inc. losses)	Transfer of funds	At 31 <sup>st</sup> December 2021
	£	£	£	£	£
Unrestricted funds					
General fund	76,192	117,525	(116,660)	7,841	84,898
Designated funds	388,035	65,900	(423)	(4,776)	448,736
	<u>464,227</u>	<u>183,425</u>	<u>(117,083)</u>	<u>3,065</u>	<u>533,634</u>

	At 1 <sup>st</sup> January 2021	Income (inc. gains)	Expenditure (inc. losses)	Transfer of funds	At 31 <sup>st</sup> December 2021
	£	£	£	£	£
Restricted funds					
Open Table Network	13,326	14,181	(27,492)		15
Restoration	791		-	(791)	-
Notice Boards	4,800		(2,616)	(2,184)	-
That Music Thing	2,190	--		(2,190)	-
Lauda		3,000	(46)	2,190	5,144
Taste of God	476	-	-		476
Rushworths	150	-	(150)	-	-
Choir	1,090	-	-	(90)	1,000
Open Table Liverpool	755	1,983	(1,084)	-	1,654
	<u>23,578</u>	<u>19,164</u>	<u>(31,388)</u>	<u>(3,065)</u>	<u>8,289</u>
Total funds	<u>487,805</u>	<u>202,589</u>	<u>(148,471)</u>	<u>-</u>	<u>541,923</u>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

## 15 Charity funds

Details of funds and movements during the PREVIOUS reporting period

	At 1 <sup>st</sup> January 2020 £	Income (inc. gains) £	Expenditure (inc. losses) £	Transfer of funds £	At 31 <sup>st</sup> December 2020 £
Unrestricted funds					
St Luke in the City					
General	83,065	86,898	(96,533)	2,762	76,192
Designated funds	358,236	29,999	(200)	-	388,035
	<u>441,301</u>	<u>116,897</u>	<u>(96,733)</u>	<u>2,762</u>	<u>464,227</u>
Restricted funds					
Open Table Network	464	27,288	(14,426)	-	13,326
University Chaplaincy	580	6,120	(3,930)	(2,770)	-
Restoration	787	4	-	-	791
Notice Boards		4,800	-	-	4,800
That Music Thing	3,140	-	(950)		2,190
Taste of God	645	-	(169)		476
Rushworths	150	-	-		150
Choir	1,100	1,640	(1,650)		1,090
Open Table Liverpool	88	1,216	(557)	8	755
	<u>6,954</u>	<u>41,068</u>	<u>(21,682)</u>	<u>(2,762)</u>	<u>23,578</u>
Total funds	<u>448,255</u>	<u>157,965</u>	<u>(118,415)</u>	<u>-</u>	<u>487,805</u>

## 16 Fund details

Details of the various funds held by the PCC are as follows:

Name of fund	Description, nature and purposes of the fund
Unrestricted funds	
General fund	From 1 <sup>st</sup> January 2019 there is a one General Fund.
Designated funds	Included is an investment of £350,000 to provide income
Restricted funds	Funds received for specific purposes.

## **Independent Examiner's Report**

Report to the Parochial Church Council (PCC) of St Luke-in-the-City, Liverpool, charity number 1152031, on the accounts for the year ended 31<sup>st</sup> December 2021, as set out the following pages: Statement of Financial Activities, Balance Sheet and Notes.

### **Respective responsibilities of Trustees and Examiner**

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

### **Basis of independent Examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act  
or the accounts do not accord with the accounting records

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

Ian Wright B.A. F.C.A.  
Chartered Accountant  
Southport

11 May 2022