

CHARITY REGISTRATION NUMBER: 1170687

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 December 2021**

**MATTOCKS GRINDLEY**  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

**The Parochial Church Council of the Parish of St John and St Pauls, Widnes**

**Financial Statements**

**Year ended 31 December 2021**

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## **Annual Report of the Parochial Church Council of the Parish of St John and St Paul, Widnes**

### **ADMINISTRATIVE INFORMATION**

St John's Church office, Greenway Road, Widnes, Cheshire. WA8 6HA

St Paul's Church office, Victoria Square, Widnes, Cheshire. WA8 7QU

The Parish of St John and St Paul is situated in Widnes. It is part of the Diocese of Liverpool within the Church of England. The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity is registered with the Charity Commission.

#### **Registered charity name:**

The Parochial Church Council of the Parish of St John and St Paul, Widnes

**Charity registration number:** 1170687

**Official contact:** Reverend Gregory Sharples

From the period 01<sup>st</sup> January 2021 until date of approval for this report, the following people served as Parochial Church Council (PCC) members:

**Incumbent:** Reverend Gregory Sharples

**Clergy:** Reverend Craig Gaudion  
Reverend Penelope Stradling

**Church Wardens:** Miss Linda Hughes (Re-elected AGM 2021)  
Miss Gwen Evans (Re-elected AGM 2021)

**Secretary** Mrs Felicity Price

**Treasurer** Mrs Lisa Esposito

**Representatives to Deanery Synod**  
Howard Sparks (re-elected 2021)  
Matt Duckett (Elected 2021)

**Elected Members:**  
Mr Steve Shuttleworth (Re-elected AGM 2021)  
Mrs Clare Bedford  
Mr Jonni Papworth  
Ms Amanda Turpin

**Mrs Margaret Spencer**

**Officers:**

Safeguarding

DBS Verifier

Electoral Roll Officer

Architect

Mrs Bess Smith

Mrs Sophie Sharples

Mrs Felicity Price

Robin Woolley (St Paul's)

Ralph Dransfield (St John's)

The PCC met bi-monthly and held emergency PCC's where necessary

**Bankers:**

Yorkshire Bank, 28-38 Buttermarket Street, Warrington. WA1 2LE

Lloyds TSB, 23/24 Albert Square, Widnes

Natwest, 146 Widnes Road, Widnes. WA8 6BB

**Accounts Examiner:** Mattocks Grindley (formerly Bramall Morris)

Day to day management control of the Church is exercised by the standing committee:

Reverend Gregory Sharples

Reverend Craig Gaudion (to August 2021)

Reverend Penelope Stradling (on adoption leave June 2021)

Miss Linda Hughes

Miss Gwen Evans

Mrs Clare Bedford

Mr Steve Shuttleworth

**Structure, Management & Governance**

The PCC is a body corporate and operates under the Parochial Church Councils (Powers) measure 1956 and the Church Representation Rules. It is to "cooperate with the incumbent in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

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.

In 2019 the parishes of St John's and St Paul's agreed to merge to become 'one parish'. St John's and St Paul's were two separate legal entities who had their own functions, responsibilities, and areas of operation (two parishes). Under the 'Mission and Pastoral Measure 2011', a process was started during 2020 to formally join St John's and St Paul's together to be one legal entity and legally draw our area of operation to be one parish boundary with two churches within the parish.

The aim was to complete the process by 1st January 2021. Due to the Covid-19 pandemic, the new parish of St John and St Paul, Widnes was finalised on 1st May 2021.

## **Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St John and St Paul. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community mainly through:

- Gathering on Sundays for real, relevant, and relatable worship celebrations
- Meeting in Connect groups during the week to encourage, learn, challenge, and support one another in our discipleship journeys and mission
- Providing opportunities to serve our community to see lives and our town enhanced and restored (Youth Groups, Tots group, Long Loaf Community lunch, Oasis Café, Connect Café, Foodbank)

## **Strategy and planning**

The core team continues to lead out our mission, vision and values:

- **Our Mission**  
'Leading people into the transforming love of Jesus'
- **Our Vision**  
To see Widnes transformed with 700 people engaging in Connect Groups with 50% of people under 25yrs old and setting up three new church communities by the end 2024.
- **Our Values**
  - Devoted to Jesus and each other
  - Developing faith-stretching leaders
  - Together, engaging the young
  - Modelling vulnerability so everyone can grow
  - Having fun reaching Widnes

The Mission, Vision and Values have been fully communicated through a series of talks and feedback sessions with the whole church family in 2021.

## **Achievements and Performance**

### **Covid-19 Pandemic**

Again, the pandemic widely impacted our plans and finances for 2021. This affected the whole of Church life, until restrictions lifted, throughout the first half of the year. However, as a church community we continued to operate and discover ways to engage and support our local community. Examples of this are on-lines services, Zoom Connect groups and food delivery instead of our community meal.

### **Membership and Church Service attendance**

The Electoral Roll as at the APCM 2021 stands at 110:

- 19 are resident in St Paul's parish
- 61 resident in St John's parish.
- Outside of the parishes 19 at St Paul's parish and 11 at St John's.

Average attendance at Sunday Services via zoom from January 2021 to 18 July 2021 was 68 (56 adults and 12 children). Average attendance from 25 July 2021 at Sunday Services in-person was:

- 9.30am: 37 adults and 1 Child 9.30am
- 11am: 62 adults and 24 children.

Across Transform Widnes there are 9 Connect Groups that meet on a weekly basis during term time.

### **Vicar's Report AGM, March 2022**

#### **Mark 6v 45 – 56**

*Jesus made his disciples get into the boat and sent them to 'Bethsaida'.*

*Our year started with us preaching through our mission/vision/values. This is what we believe Jesus has given us for our hoped-for destination. We've begun the journey – reopening St Paul's and then really focused on building leaders and missional disciples through the Cultivate and Activate courses.*

*We've been straining at the oars and at times it has definitely felt like the wind is against us. Sickness and staff leaving off the back of the covid year have meant this last year has been challenging.*

*We come to the beginning of 2022 in a season of pruning.  
What the Lord does in times like this is remind us of who we are in him.*

*We aren't in Bethsaida – although we are making progress – like Long Loaf, Alpha, or Community Sundays, the emergence of new connect groups (currently there are 9 with 4 about to be born) and the vibrancy of our community outreaches. We haven't reached the other side but are indeed still straining at the oars...and moving.*

*In the reading Jesus comes out to his disciples and it says:*

<sup>47</sup> Later that night, the boat was in the middle of the lake, and he was alone on land. <sup>48</sup> He saw the disciples straining at the oars, because the wind was against them. Shortly before dawn he went out to them, walking on the lake. He was about to pass by them, <sup>49</sup> but when they saw him walking on the lake, they thought he was a ghost. They cried out, <sup>50</sup> because they all saw him and were terrified.

*He was about to pass them by, until they noticed him. In our efforts we need to remember that the most important thing is paying attention – noticing Jesus. What's he doing with and in you? How committed are you to focusing on him amidst your straining?*

*Everything for the church must revolve around our relationship and connection with Jesus. He is the reason for all we do and wants to say to us every day:*

*Take courage! It is I. Don't be afraid."*

*As we recognise him and receive His word's strengthens us for his mission, so we reach the other side.*

### **Church Warden's Report**

The work of the Wardens has been relatively quiet over the past year - predominantly due to COVID restrictions however during this time St Paul's church was closed for a major refurbishment. We want to formally thank Steve Shuttleworth for all he contributed to leadership of the refurbishment, alongside Jonni Papworth.

In addition, a lot of hard work has been undertaken on our 'allotment' garden which we anticipate in the future will enable us to become somewhat self-sufficient in vegetables for our Long Loaf Community meal. Thank you to Linda Hughes, Pete Capewell, Hugh Stradling and many other volunteers who have been helping on this very worthwhile project.

We have an outstanding issue with the wall outside the main entrance to St Paul's which was unfortunately partially demolished during a delivery to the church. The costs of repair will be covered by insurance.

St John's is due a Quinquennial inspection to determine what works will need to be undertaken to maintain the building over the next five years.

We are looking forward, with God's blessing, to serving you for another year as your Church Wardens.

Linda Hughes and Gwen Evans



## **Connect Groups**

These are our key measure of growth as a Church. When we talk about having 700 people on a discipleship pathway, our shorthand for that is being part of a connect group. These grew really well on zoom during lock down. However, we also realised that the key to future growth was the challenge of producing leaders. This effected of Connect group attendance but strengthened our leadership group. Subsequently we ran Cultivate and Activate to invest in leaders and get people missionally activated. As of December 2021, we believe we had 89 people in discipleship across 9 Connect Groups and kids work.

## **Church Building Project**

In June 2021 we reopened St Paul's Church building after a ~£600k refurbishment. The new space creates a flexibility for events and community activities that benefits the whole town. The majority of the funding was provided through funding by the Church Commissioners. Significant additional funds were raised with the help of Richard Bennett, to whom we are indebted.

## **Safeguarding Annual Report 2021-2022**

Following the PCC's approval of the Safeguarding Policy Promoting a Safer Church on 17th May 2021, as the new Parish Safeguarding Officer (PSO), I have implemented the aims of it to the best of my ability. Safer Recruitment has been followed by the Deputy Parish Safeguarding Officer (DPSO), Sophie Sharples and is recorded and updated on the Transform Widnes shared drive as necessary.

Most people on the PCC and Children's & Youth Work Teams have completed Safeguarding Training and where applicable have applied for DBS clearance. Where they have not completed training, they have been reminded by email. Sophie Sharples, as the new Interim Children's Worker has now applied and been cleared by DBS as an employee. Where new people have joined teams, they are being asked to complete Safeguarding Training as soon as possible. Both the PSO and DPSO are due to take part in more advanced Safeguarding Training in the near future.

Over the last year there have been two cases which have merited intervention and advice from the Diocesan Safeguarding Officer, Mick Murphy. Both people now have signed agreements in place to enable safe attendance at Church functions/services. These are to be reviewed annually or amended if any changes occur in the interim. Detailed reports about both these cases have been sent to Rev'd Greg Sharples, who is kept informed throughout.

There has been one informal mention of a potential Safeguarding concern, which is being monitored by the PSO and DPSO. The Liverpool Diocesan Safeguarding Officer, Mick Murphy has been very helpful in dealing with any Safeguarding issues I have needed to raise and has been proactive in monitoring progress with our two case files.



## **Bess Smith Parish safeguarding Officer**

### **Transform Tots**

Last year we saw quite a few changes with Transform Tots. We spent the first half of 2021 closed due to COVID but were finally able to open our doors again in June following the COVID guidelines.

In September 2021 we moved Tots into our newly refurbished St Paul's church building and what a success it has been. There is now so much more space to welcome new parents/ grandparents with their little ones and we are reaching over 80 parents and children each week. We have had so much positive feedback about the building and the group from the parents. It is such a joy to see the little ones mixing and playing after such a hard couple of years for many families.

Sophie Sharples  
Transform Tots Leader

### **Transform Kids**

Throughout 2021 we have seen Transform Kids move from our COVID friendly Zoom meetings to regularly meeting back in person, which has been such a joy for both the children and the helpers. Transform Kids continues to meet on a Sunday morning every 1st and 3rd month at St John's Church. It has been great to have more space to be able to do a range of fun activities with the children. We have recently started using the Raise Up Faith Curriculum, exploring the parables of Jesus in a much more interactive way. The kids have really enjoyed it. It has been amazing to see the children growing in their faith and, also, them deepening their friendships with ones another.

Sophie Sharples  
Transform Kids Leader

### **Long Loaf**

Our community lunch operated by delivering over 160 meals per week during 2021, when covid restrictions were still in place. On reopening, we averaged between 30-40 people joining us each week.

There is a real sense of community with Long Loaf - we have a meal, a short talk and prayer. We were hoping to have the Christmas meal in church this year,, unfortunately, this didn't happen also due to covid, and it became a delivery service again.

We have a great team of volunteers and I personally would like to thank everyone who has been involved with Long Loaf over the last few years.

Linda Hughes

## **Volunteers and Supporters**

We would like to thank all the volunteers and staff who work so hard to make our church the lively and vibrant community it is. We would like to formally thank all of the organisations that have supported us during 2020.

## **St John's Preschool**

St John's Preschool began as a Parent and Tots group over 40 years ago, being set up by the church community. It evolved into a Playgroup and then, on 10th February 2003, became formally registered as a preschool with Ofsted (Registration no. RP520953, Setting Reference No. EY245131). The preschool uses the main hall in the church centre - it is a pack away setting, the hall being used by the church or community groups in the evenings. The preschool is overseen by a sub-committee of the PCC and Clare Bedford is the Ofsted Nominated Person on behalf of the PCC.

The preschool is growing year on year and during 2021 there was an opportunity to invest in new furniture and resources. The preschool accounts are audited alongside with the church accounts each year however we are very conscious the preschool contribution to the church accounts is now significant and we are seeking legal advice on the appropriate charity structure moving forward.

## **Financial Review**

### **Receipts**

The closure of the church building and services due to the covid restrictions has impacted the donations we received during the year, especially non-planned giving. The total giving for 2021 inc. gift aid for the joint churches equalled £60,275. We are actively encouraging online giving, setting up of standing orders and providing a contactless card payment machine facility, and we anticipate general giving will increase as we return to regular gatherings. The PCC is truly thankful for all the donations that have been received from church members and supporters.

The closure of the church centres, also due to the pandemic, has negatively impacted the income however St John's Preschool was able to increase their donation towards the running costs of the building.

During the year, we benefited from grants to support the cost of wages and the building work. The grants used during 2021 were provided by:

- SDF - Transform Northwest
- John Moores Foundation
- Liverpool Together

- Henry Smith charity
- Halton Borough Council
- All Churches Trust
- Cheshire's Police and Crime Commissioner.
- CJRS furlough grant

## **Payments**

Once again, we have been able to meet our commitment to paying Parish Share to the Diocese of Liverpool. This sum of £33,352 forms a large part of our payments each year.

Besides the major building work at St Paul's, no significant repairs or maintenance has taken place at either church building. The outcomes of the recent Quinquennial Reports will provide a list of prioritised work that needs to be undertaken in the next five years.

Utility costs for both sites were £14,762 for the year however the buildings were either closed or under-used for at least 6 months of the year. The reopening of the buildings and the increasing fuel costs will be an issue in 2022. In response to this we have decided to replace the inefficient boiler and older boilers at St Johns.

Four members of staff are employed by the parish, in addition to the preschool:

- Grant funded - Youth & Kids Worker and Operations manager
- Funded through church giving - our Administrator and our Cleaner

We continue to support the orphanage in Bunyagira, Widnes Foodbank, and local ministries.

## **Risk Assessments, Controls and Procedures**

The PCC operates under a mature system of controls and procedures developed over many years of operation, and the PCC monitors finance and operational issues routinely as part of its regular PCC meetings.

## **Financial Risk**

The PCC receives routine updates on the cash balance of all funds at every PCC meeting, and a full report as part of the annual accounts and APCM. Urgent and in-budget expenditure is discussed and agreed by the Standing Committee, whilst non-urgent and out of budget expenditure is agreed by the PCC. Collections are always counted by two people; all cheques require two signatories; and banking of income is ordinarily managed by the Churchwardens. The Church holds Ecclesiastical general insurance to cover its key liabilities and risks.

## **St John's Preschool**

The preschool has two main forms of income: private income from fee paying parents/guardians (£32,798.16 – 2021) (£14,097.30 - 2020) and grant income for 2-4yr old places funded by Halton Borough Council (£139,168.95 – 2021) (£100,442.40 - 2020).

The main outgoings are employee wages (£116,116 – 2021) (£82,448.87 – 2020) and contributions towards the running of the building (£13,860.77 – 2021) (£8,000– 2020) making up over 75% of the preschool costs. The preschool increased their contribution toward the upkeep of the building again this year. The reduction in room hire rental income, due to covid, has required the preschool to make additional contributions towards the building operating costs.

### **Reserves policy**

It is PCC policy to endeavour to maintain a balance on unrestricted funds which equates to around three months unrestricted payments. This is equivalent to ~ £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The PCC is aware that the church roof and the boilers will need replacing in the next 5-10 years and we will aim to agree and set a regular amount to save towards the costs going forward.

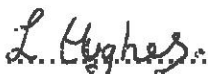
The preschool has separate banking and book-keeping, and it maintains a reserve to cover staff redundancy payments in case of closure (£15,000). We also aim to have three months operating costs in reserve (£27,000). This policy will be reviewed in twelve months' time.

## Summary high level accounts

<b>Church accounts summary 2021</b>									
	<b>Unrestricted Funds</b>					<b>Restricted Funds</b>			
	<b>St Pauls</b>	<b>St Johns</b>	<b>Joint</b>	<b>Total</b>		<b>St Pauls</b>	<b>St Johns</b>	<b>Joint</b>	<b>Total</b>
	<b>1/1/21 to 30/4/21</b>	<b>1/1/21 to 30/4/21</b>	<b>1/5/21 to 31/12/21</b>	<b>2021</b>		<b>1/1/21 to 30/4/21</b>	<b>1/1/21 to 30/4/21</b>	<b>1/5/21 to 31/12/21</b>	<b>2021</b>
Income	12,183	102,603	212,778	327,564		35,701	8,786	326,294	370,781
Expenditure	-18,854	-103,069	-219,424	-341,347		-2,587		-38,996	-41,583
Transfers	1,211	0	500	1,711		-1,211		-500	-1,711
Surplus/ (Deficit) in year	-5,460	-466	-6,146	-12,072		31,903	8,786	286,798	327,487
Bal b/f	94,412	101,864	190,350			105,568	0	146,257	
Surplus/ (Deficit) c/f	88,952	101,398	184,204			137,471	8,786	433,055	

The trustees' annual report was approved on 13th September 2022 and signed on behalf of the board of trustees by:

  
 .....  
 G Evans  
 Trustee

  
 .....  
 L Hughes  
 Trustee

**Independent examiner's report** **Page 12**  
**to THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**

I report to the trustees on my examination of the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 13 to 20.

**Respective responsibilities of the PCC and the examiner**

The churches PCC is responsible for the preparation of the accounts; The churches PCC considers that an audit is not required under section 144(2) of the Charities Act 2011 (The Act) and that an Independent Examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Commission under section 145(5)(b) of the Charities Act 2011.
- To state whether particular matters have come to my attention.

**Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. That 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 you as PCC concerning any such matters. The procedures undertaken do not provide 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 next statement.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act .  
Have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks  
Mattocks Grindley  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes WA8 0WN

13/9/22.....

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2021**

	Note	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	2020 £
<b>INCOMING RESOURCES</b>							
<i>Voluntary income</i>	2a	57,232	0	3,044	0	60,276	34,148
<i>Other voluntary incoming resources</i>	2b	3,375	0	325,192	0	328,567	181,882
<i>Income from activities:</i>							
- church activities	2c	21,910	0	8,821	0	30,731	20,420
- to generate funds	2d	0	0	0	0	0	727
<i>Income from investments</i>	2e	6	0	27	0	33	326
<i>Other incoming resources</i>	2f	142,439	0	24,911	0	167,350	7,521
<b>TOTAL INCOMING RESOURCES</b>		<b>224,961</b>	<b>0</b>	<b>361,995</b>	<b>0</b>	<b>586,956</b>	<b>245,024</b>
<b>RESOURCES USED</b>							
<i>Fundraising costs</i>	3(a)	0	0	0	0	0	4,000
<i>Missionary &amp; charitable giving</i>	3(b)	4,706	0	0	0	4,706	2,894
<i>Church activities</i>	3(c)	77,787	34	41,582	0	119,403	47,520
<i>Administration</i>	3(d)	30,609	0	0	0	30,609	10,263
<i>Major Works Refurbishment</i>	3(e)	0	0	0		0	148,539
<i>Pre school expenditure</i>		125,144				125,144	
<b>TOTAL RESOURCES EXPENDED</b>		<b>238,246</b>	<b>34</b>	<b>41,582</b>	<b>0</b>	<b>279,862</b>	<b>213,016</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>-13,285</b>	<b>-34</b>	<b>320,413</b>	<b>0</b>	<b>307,094</b>	<b>32,008</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<b>1,211</b>	<b>500</b>	<b>-1,711</b>		<b>0</b>	<b>0</b>
<b>TOTAL AFTER TRANSFERS</b>		<b>-12,074</b>	<b>466</b>	<b>318,702</b>	<b>0</b>	<b>307,094</b>	<b>32,008</b>
<b>TRANSFER IN OF ST JOHNS</b>	14	<b>101,398</b>		<b>8,786</b>		<b>110,184</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>89,324</b>	<b>466</b>	<b>327,488</b>	<b>0</b>	<b>417,278</b>	<b>32,008</b>
<b>BALANCES B / FWD AT 1 JANUARY 2021</b>		<b>93,738</b>	<b>49</b>	<b>105,568</b>	<b>625</b>	<b>199,980</b>	<b>167,972</b>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER 2021</b>		<b>183,062</b>	<b>515</b>	<b>433,056</b>	<b>625</b>	<b>617,258</b>	<b>199,980</b>



**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
**BALANCE SHEET**  
**At 31 December 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5(a)	422,584	67,764
Investment assets	5(b)	625	625
		<b>423,209</b>	<b>68,389</b>
<b>CURRENT ASSETS</b>			
Debtors	7	1,221	0
Hall Fund		0	1
St Paul's Building Fund		0	95,230
Ordinary Deposit Account			10,735
Current Account		52,066	25,935
Sundry & Petty Cash Balances		101	371
Go Cardless		5	
St Johns current account		44,674	
St Johns natwest account		27,527	
St Johns reserve account		21,102	
St Johns petty cash		85	
Pre school account		52,107	
Pre school savings account		1	
Pre school petty cash		286	
		<b>199,173</b>	<b>132,272</b>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	8	5,124	681
<b>NET CURRENT ASSETS</b>			
		<b>194,049</b>	<b>131,591</b>
<b>LIABILITIES DUE AFTER ONE YEAR</b>			
<b>NET ASSETS</b>			
		<b>617,258</b>	<b>199,980</b>
<b>FUNDS</b>			
Unrestricted Funds	6	183,577	93,787
Restricted	11	433,056	105,568
Endowment		625	625
		<b>617,258</b>	<b>199,980</b>

Approved by the Parochial Church Council on and signed on its behalf by:



Miss G Evans (Trustee)



Miss L Hughes (Trustee)

The notes on pages 15 to 20 form part of these accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2021**

**1 Accounting policies**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005.

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

**Funds**

*Endowment Funds* are funds, the capital of which must be maintained. *Restricted Funds* are funds which may only be expended on the specific object for which they were given. *Unrestricted Funds* are general funds which can be used for PCC ordinary purposes. *Funds designated* for a particular purpose by the PCC are also unrestricted.

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

**Incoming Resources**

*Voluntary income and capital sources*

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

Planned giving receivable under gift aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by the fete, garden party and similar events are accounted for gross.

Bookstall income is on the basis of commission received as the stock is on a sale or received basis.

*Other income*

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

*Income from investments*

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

Tax recoverable on such income is recognised in the same accounting year.

*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 December.

## **Resources expended**

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### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

### ***Activities directly relating to the work of the Church***

The diocesan parish quota is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

### **Fixed assets**

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are 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) have been capitalised and depreciated in the accounts over their currently anticipated useful economic life.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000, or on the repair of moveable church furnishings is written off.

### ***Other fixtures, fittings and office equipment***

Equipment used within the church premises is depreciated on a straight line basis over 4 years and on a 15% reducing balance basis in some cases. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired. The church Hall building is being depreciated over 50 years, straight line basis.

### ***Investments***

Investments are valued at market value at 31 December.

### ***Current assets***

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

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

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
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**2 INCOMING RESOURCES**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2021 £	2020 £
<b>2a Voluntary income</b>						
Planned Giving:						
Gift Aided Donations	41,691				41,691	14,691
Tax recoverable	3,645		3,044		6,689	5,350
Other planned giving	4,294				4,294	7,432
Collections (open plate)	4,130				4,130	2,011
Other Donations	3,471				3,471	4,663
	<u>57,232</u>	<u>0</u>	<u>3,044</u>	<u>0</u>	<u>60,276</u>	<u>34,147</u>
<b>2b Other voluntary incoming</b>						
Legacies					0	1,003
Building Fund Grants			247,031		247,031	154,000
Building Fund Donations			46,251		46,251	25,857
St Pauls Gardens			2,031		2,031	0
Henry Smith Grant			24,700		24,700	0
Kids & Youth Income Grants			5,000		5,000	0
Kids & Youth one off gift			35		35	0
Non-recurring grants					0	0
New Wine			144		144	0
Kitchen Grants/Donations					0	0
Other voluntary incoming resources					0	0
Diocese/Deanery grants					0	1,022
Curate housing grant	3,375				3,375	0
	<u>3,375</u>	<u>0</u>	<u>328,192</u>	<u>0</u>	<u>328,567</u>	<u>161,882</u>
<b>2c Income from activities:</b>						
<i>Church activities</i>						
Hall Rental	19,462				19,462	1,145
Hall grant					0	2,500
Church Fees					0	389
Transform tots	375		592		967	308
Long Loaf (Community Lunch)	175		7,924		8,099	7,176
Christmas meal donations			205		205	952
School Dinner Grants					0	7,800
Connect Café grant					0	150
Apprentice course					0	0
Womens Fellowship					0	0
Connect Café & Oasis café	263		100		363	0
Occasional Offices	1,635				1,635	0
	<u>21,910</u>	<u>0</u>	<u>8,821</u>	<u>0</u>	<u>30,731</u>	<u>20,420</u>
<b>2d Activities for generating funds</b>						
Welly Walk (Hall Floor)					0	727
Pew sales					0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>727</u>
<b>2e Income from investments</b>						
Dividends and interest including any tax recoverable	6		27		33	326
	<u>6</u>	<u>0</u>	<u>27</u>	<u>0</u>	<u>33</u>	<u>326</u>
<b>2f Other incoming resources</b>						
Team contribution to office					0	4,437
TNW grant to cover Youth Worker			24,911		24,911	1,510
Coronavirus Furlough grant	3,213				3,213	1,574
LDBF Fee	1,737				1,737	0
Insurance Settlement	1,268				1,268	0
Vicarage Utilities	27				27	0
Pre School Income	136,194				136,194	0
	<u>142,439</u>	<u>0</u>	<u>24,911</u>	<u>0</u>	<u>167,350</u>	<u>7,521</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>224,961</u>	<u>0</u>	<u>361,995</u>	<u>0</u>	<u>586,956</u>	<u>245,023</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
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For the year ended 31 December 2021

**3 RESOURCES EXPENDED**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2021 £	2020 £
<b>3(a) Fundraising costs</b>						
Costs of fund raising					0	4,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
<b>3(b) Missionary &amp; charitable giving</b>						
Overseas	3,041				3,041	1,803
Home Widnes/UK	1,885				1,885	891
Other donations					0	0
	<u>4,706</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,706</u>	<u>2,694</u>
<b>3(c) Church activities</b>						
<i>Ministry</i>						
Parish Share	33,362				33,362	18,340
Marriage/alpha courses					0	0
New Wine mission					0	0
Long Loaf (community lunch)	1,231		3,209		4,440	1,809
Christmas meals					0	1,050
School Dinners					0	3,428
Apprenticeship course/Discipleship					0	0
Tots	144				144	36
Transform purchases					0	0
Youth	1,054		585		1,619	172
Officiant & Verger expenses	381				381	0
Worship gathering	244				244	0
Festivals	180				180	0
Hospitality	1,834				1,834	0
Café	26				26	0
Community Sunday	507				507	0
People In Need		34			34	0
<i>Clergy Expenses</i>					0	0
South Widnes Team costs	633				633	1,880
Intern/Layreader devel/exp's					0	210
<i>Church Running Expense</i>						
Parsonage	1,417				1,417	1,888
Utilities	9,682				9,682	853
Insurance	5,135				5,135	2,329
Upkeep of services	4,349				4,349	265
Flowers					0	5
Routine repairs to building	4,758				4,758	1,250
Depreciation	8,634		7,124		13,758	2,894
Hall utilities/repair & insurance	2,939				2,939	8,410
Fareshare food	455				455	0
St Pauls@4/groups refreshments					0	0
<i>Support and training costs</i>						0
Lay reader /Training/conf	610				610	389
HR support	1,690				1,690	0
Accountancy	744				744	0
<i>Grants used</i>					0	0
Kitchen					0	857
Youth worker wages					0	1,559
All Churches Hope Beyond wages			5,833		5,833	0
JMF Grant - wages			2,083		2,083	0
St Pauls Gardens			1,552		1,552	0
TNW SDF - staffing			18,537		18,537	0
TNW SDF - software			70		70	0
Transform tots			480		480	0
Youth by the Park			1,129		1,129	0
	<u>77,787</u>	<u>34</u>	<u>41,582</u>	<u>0</u>	<u>119,403</u>	<u>47,820</u>
<b>3(d) Administration</b>						
Admin Wages & payroll fees	11,900				11,900	9,114
Staff expenses	506				506	0
Staffing - housing	10,668				10,668	0
Professional fees	1,100				1,100	0
Office Phone	161				161	486
Office expenses	714				714	0
Internet and IT costs	1,111				1,111	228
Bank charges	422				422	241
General Admin/staty/gifts	4,027				4,027	194
	<u>30,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,809</u>	<u>10,263</u>
<b>3(e) Major Works- Church refurb</b>	<u>0</u>			<u>0</u>	<u>0</u>	<u>148,539</u>
Pre school expenditure	125,144				125,144	0
<b>TOTAL RESOURCES USED</b>	<u>238,246</u>	<u>34</u>	<u>41,582</u>	<u>0</u>	<u>279,862</u>	<u>213,016</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
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**4 STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	28,135	9,043
Social Security Costs (NIC)	1,688	0
Pension Costs	7,057	1,355
Payroll processing fees	0	275
	<u><b>36,880</b></u>	<u><b>10,673</b></u>

**5 FIXED ASSETS FOR USE BY THE PCC**

	<b>Freehold Land &amp; Buildings £</b>	<b>Fixtures and Fittings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>5(a) Tangible fixed assets</b>				
<b>GROSS BOOK VALUE</b>				
At 1 January 2021	122,735	13,747	0	136,482
Additions	356,180	0	2,514	358,694
Transferred in St Johns assets	0	0	17,888	17,888
Disposals	0	0	0	0
At 31 December 2021	<u><b>478,915</b></u>	<u><b>13,747</b></u>	<u><b>20,402</b></u>	<u><b>513,064</b></u>
<b>DEPRECIATION</b>				
At 1 January 2021	56,334	12,364		68,718
Charge for the year	9,578	204	4,813	14,595
Transferred in St Johns assets depreciation			7,167	7,167
Depreciation on disposals				0
At 31 December 2021	<u><b>65,912</b></u>	<u><b>12,568</b></u>	<u><b>11,980</b></u>	<u><b>90,480</b></u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u><b>413,003</b></u>	<u><b>1,159</b></u>	<u><b>8,422</b></u>	<u><b>422,584</b></u>
At 31 December 2020	<u><b>66,401</b></u>	<u><b>1,363</b></u>	<u><b>0</b></u>	<u><b>67,764</b></u>

**5(b) Investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Samuel Kidd Legacy & Diocesan Repair Fund		
Historical Cost	625	625
Market Value	<u><b>625</b></u>	<u><b>625</b></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**  
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For the year ended 31 December 2021

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**6 ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	73,528	349,056	625	423,209
Current Assets	115,174	84,000	0	199,173
Current Liabilities	-5,124	0	0	-5,124
<b>Fund balance</b>	<b>183,577</b>	<b>433,056</b>	<b>625</b>	<b>617,258</b>

**7 DEBTORS**

	2021 £	2020 £
Income Tax Recoverable re Gift Aid	0	0
Trade debtors	1,221	0
Other Debtors - TNW Youth Worker grant	0	0
	<b>1,221</b>	<b>0</b>

**8 LIABILITIES: amounts falling due within one year**

	2021 £	2020 £
LDBF Assigned fees	0	0
Accruals	400	0
Other Creditors	4,724	681
	<b>5,124</b>	<b>681</b>

**9 FUND DETAILS**

Restricted Funds are shown at note 11.  
Other funds held are unrestricted but designated as shown below or general funds.

**10 UNRESTRICTED FUNDS**

	2021 £	2020 £
The closing balance of Unrestricted Funds comprised the followi		
General Fund	183,082	93,738
St Paul's Building Fund Designated	0	0
Womens Fellowship Designated	515	49
	<b>183,677</b>	<b>93,787</b>

**11 RESTRICTED FUNDS**

	2021 £	2020 £
The closing balance of Restricted Funds comprised the following		
Hall Fund	0	1
Food Hub grant	0	407
Tots Grant	763	150
Youth grant	9,688	484
Church floor/vestry grant (held in SPBF)	0	0
Long Loaf grant	7,277	4,540
Connect Café grant	0	150
Kitchen grant	0	61
Youth work & School Dinners grant	0	4,375
Christmas Dinner	0	190
St Pauls Building Fund	23,194	95,230
JMF grant	2,917	0
TNW SDF	5,304	0
All churches hope beyond grant	2,230	0
Youth by the park	4,770	0
St Pauls gardens	479	0
Misc restricted funds	2,678	0
Henry Smith Grant	24,700	0
Major works 2020/21	348,056	0
	<b>433,056</b>	<b>105,568</b>

**12 TRANSFER BETWEEN FUNDS**

**13 Related Parties**

The members of the PCC in 2021 did not receive any payments from the church.

**14 TRANSFER IN OF ST JOHNS CHURCH**

During the year St Johns Church Widnes merged into the Parochial Church Council of St Pauls Widnes and the two churches have become jointly named The Parochial Church Council of the Parish of St Johns and St Pauls Widnes