

CHARITY REGISTRATION NUMBER: 1170687

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
UNAUDITED FINANCIAL STATEMENTS  
31 December 2022**

**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 2022**

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

### **ADMINISTRATIVE INFORMATION**

St John's Church, Greenway Road, Widnes, Cheshire. WA8 6HA  
St Paul's Church, 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 correspondence address is St John's Church, Greenway Road, Widnes WA8 6HA. St John's 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 Ecclesiastical Parish of St John and St Paul

**Charity registration number:** 1170687

**Official contact:** Reverend Gregory Sharples

#### **Membership**

From the period 01<sup>st</sup> January 2022 until date of approval for this report, the following people served as Parochial Church Council (PCC) members:

**Incumbent:** Reverend Gregory Sharples

**Church Wardens:** Miss Linda Hughes (Re-elected AGM 2022)  
Miss Gwen Evans (Re-elected AGM 2022)

**Secretary** Mrs Felicity Price

**Treasurer** Mrs Lisa Esposito  
Vacant April 2022

**Representatives to Deanery Synod**  
Howard Sparks (re-elected 2022)  
Matt Duckett (Elected 2022)

#### **Elected Members:**

Mr Steve Shuttleworth (Re-elected AGM 2022)  
Mrs Clare Moss (AGM 2022)  
Rev Penny Stradling (AGM 2022)

**Co-Opted:** Mr Adam Sowerby (September 2022)

The PCC met 5 times during the year with an attendance rate of 7.

#### **Other Church Officers:**

Parish Safeguarding Officer  
Child Protection Officer  
DBS Verifier  
Electoral Roll Officer

Mrs Bess Smith  
Mrs Sophie Sharples  
Mrs Sophie Sharples  
Mrs Felicity Price

## **Bankers:**

NatWest 146 Widnes Road, Widnes, Cheshire. WA8 6BB  
Lloyds Bank, 23-24 Albert Road, Widnes, Cheshire. WA8 6JW.

## **Independent Examiner:**

Mattocks Grindley Ltd  
Chartered Accountants  
18 Mulberry Avenue  
Widnes  
WA8 0WN

## **Diocesan Appointed Architect:**

Robin Wolley Chartered Architect  
St Andrews Business Centre  
Queen's Lane  
Bromfield Industrial Estate  
Mold  
CH7 1H

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

Reverend Gregory Sharples  
Miss Linda Hughes  
Miss Gwen Evans

## **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.

## **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)

## **Achievements and Performance**

In 2022 we spent £5,011 to provide Christian Ministry across several missionary societies. Planned giving this year was £60,544. We continue to meet our obligations to Stipend and Quota



contributions to the Diocesan Offices at St James House, Liverpool. This is known as the 'Parish Share'. We paid £44,214 to the diocese for the year ending 31<sup>st</sup> December 2022.

## **CHURCH ATTENDANCE**

The Electoral Roll as at the APCM 2023 stands at 125. 64 are resident and 61 outside of the parish.

Average attendance at Sunday Services from January 2022 to 31 December 2022 as 139. Broken down as 111 adults and 28 children.

Easter Sunday services 114 people joined in the service. 84 Adults and 30 children. On Christmas eve/day 235 people Adults 157, 78 Children attended worship. 48 took communion.

There was a total of 10 funeral services conducted with 9 being held in church and 1 at Widnes Crematorium Chapel.

There were 0 weddings

There were 10 baptisms (1 child under 1yr, 6 children between 1-12yrs and 4 adults) 0 confirmed.

Across Transform Widnes during 2022 we had 9 Connect Groups that met on a weekly basis during term time. The Connect Group numbers have reduced however due to a number of changes coming out of COVID-19 we are looking forward to re-launching all Connect Groups on 09 May 2023.

Also, across Transform Widnes during 2022 we have 7 Community Outreaches that meet on a weekly basis during term time.

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.

## **Vicar's Report 2022 - AGM 2023**

The core team continues to lead the Church in our mission, vision and values. We believe this is what Jesus would say to us if he was going to give us the great commandments and great commission in 21<sup>st</sup> century Widnes:

### **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

## Our Numbers:

	2022	2022	2022	2022	2022
	Jan-Mar	Apr-June	July - Sept	Oct - Dec	AVERAGE
Membership Adults (+Young Adults 17-25)	67	79	166	143	114
Membership Youth & Children	34	36	38	34	36
<b>Total Membership</b>	<b>101</b>	<b>115</b>	<b>204</b>	<b>177</b>	<b>149</b>
Worship On-Location Attendance Adults (inc Young Adults)	113	110	114	105	111
Worship On-Location Attendance Youth & Children	31	26	21	34	28
<b>Total On-Location Attendance</b>	<b>144</b>	<b>137</b>	<b>135</b>	<b>139</b>	<b>139</b>
Adults in Connect Groups (>25)	67	76	52	38	58
Young Adults in Connect Groups (17-25)	1	3	2	2	2
Youth & Children in Connect Groups	40	47	43	35	41
<b>Total People in Connect Groups</b>	<b>108</b>	<b>126</b>	<b>97</b>	<b>75</b>	<b>102</b>
Local Donations & Gift Aid Goals	£21,280	£21,454	£27,520	£32,762	£103,016
Other Church Income	£9,811	£12,397	£13,084	£18,560	£53,852
Revenue Support Grants	£17,580	£9,285	£50,425	£10,609	£87,899
<b>Total</b>	<b>£48,670</b>	<b>£43,136</b>	<b>£91,030</b>	<b>£61,931</b>	<b>£244,767</b>
Connect Group & Community Outreach Leaders	9	14	14	8	11
Connect Group & Community Outreach Apprentices	8	20	16	11	14
First Contact Goals Adults (>30) OUTREACH	138	136	164	139	144
First Contact Young People (<30) OUTREACH	101	110	112	81	101
<b>OUTREACH</b>	<b>239</b>	<b>246</b>	<b>276</b>	<b>220</b>	<b>245</b>
<b>MEMBERS</b>	<b>108</b>	<b>126</b>	<b>97</b>	<b>75</b>	<b>102</b>
<b>MEMBERS + OUTREACH</b>	<b>347</b>	<b>372</b>	<b>373</b>	<b>295</b>	<b>347</b>

## Sundays (On Location Worship)

Our Sundays for 2022 continued in the established pattern:

1 <sup>st</sup> Sunday	Dual Site
2 <sup>nd</sup> Sunday	Family Sunday
3 <sup>rd</sup> Sunday	Dual Site
4 <sup>th</sup> Sunday	Community
5 <sup>th</sup> Sunday	Baptism Sunday

This pattern had been produced as a strategic plan to make the best of our resources. Since then we have made some outstanding appointments to the core team which means we can now deliver a pattern of Sundays which retains the same Ingredients as above, but which help us gather momentum in our culture of worship and teaching. This new pattern starts in January 2023:

1 <sup>st</sup> Sunday	Dual Site
2 <sup>nd</sup> Sunday	Dual Site
3 <sup>rd</sup> Sunday	Dual Site
4 <sup>th</sup> Sunday	Family Sunday
5 <sup>th</sup> Sunday	Baptism Sunday
Special Events	ADHOC Community Sundays e.g. Kings Coronation

### **Community Outreaches (First contact)**

You can also see that our number for Community outreach are really high, averaging 245 people per week over the year. At all these events people are receiving some kind of teaching, prayer or worship.

### **Connect groups**

What has been more of a challenge this year has been the development of Connect groups that are really forming people in the ways of Jesus. Numbers have dropped off over the year which provides a great opportunity to re-think their focus and purpose.

We are planning a re-launch of all Connect Groups around Easter 23, with greater clarity on the focus of 1-1's, leadership coaching and content for the groups.

### **2022 – Experiments and Experience**

As I reflect on 2022, I believe the Lord has done some amazing work in us as a Church. We've embraced challenges like a Sunday service over two sites or regular community fun days. We've tried a few things particularly in our connect groups that didn't quite hit the mark but allowed for great learning.

As TW we have emerged from 2022 with some clear successes – giving going over £100,000 for the first time, growing great connections with wider community – evidenced through our Community Outreaches and appointing local leaders through our intern program.

The fruit of these experiences is that we have a clear idea about who we are and what we do.

### **Team**

We have made five appointments over the year. Sophie Sharples has brought fantastic pastoral maturity to her role as the Children and Families Worker. Adam Sowerby has brought outstanding positivity and pragmatism to the Worship and creative Director role. Kitt Toth, Reka Hadi and Sharon Roberts have excelled as interns – taking significant responsibility in new personal project as well as sharing the pioneering of a new year 6 youth group.

Tim Mason has been loaned to us by the diocese as an interim Ops and Change manager. This has brought welcome relief for Steve Shuttleworth who has been carrying an extraordinarily high load despite being retired. His commitment to the cause continues to inspire us all.

Felicity Price continues to manage the site bookings with aplomb and roles with the changes in an unflappable way. Linda Hughes remind me of the KGB. She isn't everywhere but you believe she is. Unlike the KGB though she does the hard labour instead of sentencing others to it.

There have been some challenges for the team too. Clare Bedford resigned from her volunteer role on the core team and we really miss her incredible brain, wit and Godly insights – as well as her contribution to the whole running of the Church. Clare now works for the Diocese as a project manager and they pay her actual money. Penny has returned from adoption leave and delivered her customary “money out of thin air” routine. Drawing In funding for Transform minds - which will launch in 2023. The year for Penny has been profoundly challenging because of the joys of motherhood and the loss of her sister Ruth.

None of this has been easy and it has been a source of pride for me, to see the way the team has rallied around throughout the trials that have come our way.

### **2023 – Fit for Mission**

2023 will be dominated by the diocesan implementation of its mission plan fit for mission. This has enormous potential for us as a deanery and look forward to TW contributing to it over the coming months. Fit for mission I believe is absolutely tapping into the heartfelt cry of Jesus. Matt 9 comes to mind:

35 Jesus went through all the towns and villages, teaching in their synagogues, proclaiming the good news of the kingdom and healing every disease and sickness. 36 When he saw the crowds, he had compassion on them, because they were harassed and helpless, like sheep without a shepherd. 37 Then he said to his disciples, “The harvest is plentiful, but the workers are few. 38 Ask the Lord of the harvest, therefore, to send out workers into his harvest field.”

So, we pray, Lord send out workers here in Widnes, so we can lead many into your transforming love.

**Reverend Gregory Sharples**

**Vicar of Transform Widnes in the Parish of St John and St Paul**

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

Front wall close to entrance gates was partially knocked down by vehicle delivering soil for garden project. This was purely accidental. Ecclesiastical Insurance have finally agreed to settle claim. Repair should be completed towards the end of March.

Refurbishment of Vestry currently in progress. Funding received, and the Vestry will eventually become a counselling/therapy room.

Deep clean of St Paul's church took place end of November 2022. We would like to thank everyone who gave up their time on a Saturday morning to 'muck in' and help. We are aiming for deep clean to be undertaken bi-annually.

Outstanding issue with St Paul's roof. Leaking more when it is windy and wet. To be further investigated.

Roofing at St John's needs attention and repair will be required. Ongoing issue.

New flooring has been installed at St John's Church Hall.

St John's vicarage is now unoccupied.

**Gwen Evans and Linda Hughes (Church Wardens)**

## **Safeguarding Annual Report 2022-2023**

Following the PCC's approval of the Safeguarding Policy, Promoting a Safer Church on 29.6.2022, as the Parish Safeguarding Officer (PSO), I have implemented the aims of it to the best of my ability.

### **Safeguarding Concerns**

As neither of the people we have agreements in place for has attended any service/event since March 2022 the agreements have ceased to be 'live'. One of those people changed his surname during the year so I am alert to his reappearance on the scene and will re-activate the agreement in conjunction with the DSO, Mick Murphy if necessary.

Three other Safeguarding concerns were followed up during the year. Two were referred on to relevant authorities and successfully dealt with. The other has continued as a 'watching brief', with no further action necessary so far.

### **Safer Recruitment**

As new staff have been employed at Church and Pre-School they have been through the Safer Recruitment process, completing DBS and the appropriate level of Safeguarding Training.

Both the PSO and DPSO have completed the Leadership level of training this year.

The PSO and DPSO delivered in-person Safeguarding Training with the three interns in September 2022.

September's 'Paperwork Month' continues to generate information which will enable the PSO and DPSO to identify who needs in-person Safeguarding Training going forward. The collating of all this information – application forms, references, working agreements and records of training etc is a long and involved process as the number of Volunteer Teams increases. As soon as it is possible to identify the first group for In-person Safeguarding Training the PSO and DPSO will set the session up and deliver the training. Other sessions will follow as necessary.

I would be grateful if the need for Safeguarding Training was mentioned in Notices when possible, to keep awareness raised within the Church. Safeguarding is everyone's responsibility.

### **Parish Safeguarding Checklist**

The PSO and DPSO met up on 8.6.2022 to complete the 'Parish Safeguarding Checklist' form in preparation for the Archbishops' Parish Safeguarding Review with the PCC in July 2022. Any matters outstanding were followed up ahead of this review taking place. Safeguarding signage is now prominent in all church venues, including contact details for personnel who can respond to any issues raised.

The Diocesan Domestic Abuse policy template was forwarded to Felicity and Clare Moss for the attention of the PCC after advice was sought from the DSO on policies. Mick Murphy has offered any help we may need regarding the 'Prevent Strategy', although this is not strictly a Safeguarding matter. It is a Local Authority responsibility.

The Liverpool Diocesan Safeguarding Officers and the Transform Widnes team have all been very helpful in dealing with any Safeguarding issues which have needed to be raised. Bess Smith  
Parish Safeguarding Officer 17.3.2023

**Bess Smith - Parish Safeguarding Officer**



## **Children's and Youth Work Report**

### **Transform Kids/Kids Church**

Transform Kids continues to meet at St John's Church as part of our Dual Site Sunday's. Over the last year we have been using the resources from a programme called Raise Up Faith, which has provided us with some fantastic Bible teaching material, which the children have really enjoyed.

We average around 16-20 children each week and have a mixture of children from families already connected to the church and other children from the community.

Kids Church is a place where the children come together for Bible teaching, worship, play, craft and lots of fun. It has been wonderful to see the children deepening their knowledge and love of Jesus through all our activities. It has also been a delight to see the children having fun, building confidence and making friends. I think having a more regular pattern of Kids Church has really helped this.

We have built a fantastic Kids Team, with a wonderful group of volunteers serving each week. It has been such a blessing seeing a number of the youth group getting involved with leading and helping with Kids Church.

### **Praise Tots**

Praise Tots is our group for 0-4's that meets as part of our Dual Site Sunday in St Paul's Church Hall. Praise Tots is a wonderful group, helping little ones and their parents learn and grow in their love and knowledge of Jesus through play, worship, a simple Bible story and craft. They have also been using Raise UP Faith to draw on some fantastic resources that have been specifically designed for pre- schoolers.

Praise Tots averages around 5-8 little ones, plus their parents. It has been a great space to help baptism families connect with the life of the Church.

### **Pray**

Please continue to pray for our Kids Church and Praise Tots. That it will be a place where the children can encounter the love of God and that the seeds that are planted will take root in their little hearts and bear good fruit.

Please continue to pray for our Kids Team. Serving on Kids team is so much fun but can take a lot of energy.

As our children's work grows, we really would love more volunteers to assist with leading and helping with groups. Please pray that God will send out the workers!

### **Transform Tots**

Transform Tots is one of our community outreach groups for parents/grandparents and their little ones. It continues to meet on a Monday morning at St Paul's Church.

Over this last year we have seen Tots 'explode!!' We have over a 100 people coming each week. Over 50 children and their parents/grandparents. This is such a fun; vibrant group and it is such a blessing to see so many families enjoying their time with us on a Monday morning.

We have a wonderful team, who serve faithfully each week.

Please continue to pray for the families that attend Tots.

Please pray for opportunities for the team to pray and share the love of Jesus with them and wisdom as to how we can connect these families into Praise Tots and the rest of Church life.

### **Kids Outreach**

Over the last year we ran a number of outreach events to build connections with our community. In the Easter Holidays we ran a holiday club, and, in the summer, we ran our Family Hangouts. These were both a huge success, reaching over 200 children!

Through council funding and Together Liverpool, we were able to provide a healthy lunch and snacks for each child as well as provide lots of fun activities for the children.

### **Youth by the Park**

Youth by the park is our Youth group that runs every Thursday at St John's Church. We regularly have over 30 young people join us for loads of different games and discussion. We have long established regulars and a steady flow of new people.

Most of the youth we are getting to know are from the local community and this represents their first/only engagement with the Church. It has been exciting to build relationships with the young people and uncover the deeper questions they are asking. Deepening these relationships is really important to us and making it all happen is an outstanding group of committed leaders. It is a tremendously exciting part of church life.

### **Year 6 Hangouts**

This is our brand-new group that started running a couple of months ago. Meeting on a Thursday at St John's Church, this group is aimed at children in year 6, to help children of this age to build friendships, build confidence and bridge the gap between children's and youth work. This group provides a fun filled environment, games, activities, crafts to enable space for deeper conversation, friendship and a chance to explore faith.

On average there are about 6 children attending. Our work within the school/ assemblies will provide an opportunity to promote this group even more.

Please continue to pray for the youth of our church. It has been wonderful to see the youth getting involved in various ministries within our Church, worship, kids work, tech.

Please pray that our youth will continue to feel encouraged and will have a deep sense of how loved and valued they are by their Heavenly Father.

**Sophie Sharples**

**Transform Widnes Children's and Family Worker**

## Deanery Report

This year, the deanery has made great steps forward in acting as one, towards a common goal. With refreshed support for Transform Widnes, by once again paying its share to the North West Team to aid in continuing our work and supporting our vision and values for the whole town. Support for Transform has in the past been lacking with some churches disagreeing with the formation of Transform Widnes. This however seems to be a thing of the past with the deanery being pleased with the community outreach and missional work that we do, and the growth that this sees for the Church in Widnes.

In a second year out of COVID-19, it has become clear that as a deanery we must, and are beginning to, act as one in terms of mission and worship. This is further cemented by increasing support for the Widnes churches to join in with "fit for mission" as it enters its second round. Financially the deanery and parishes are beginning to struggle with less parishioners returning after COVID-19, and the cost of living crisis having a large impact on church income and expenditure.

Under "fit for mission" we would see changes to the deanery with a parochial restructure, moving towards one larger parish across the town. A reorder within churches, and a stock take regarding the work we are carrying out and employing or positioning people in their ideal calling. Ensuring buildings are fit for purpose and looking at new ways to spread the Lord's message to the people of Widnes.

December also saw Rev. Lyn MacGyver retire and emigrate to Australia, and she will be in our prayers as she begins this new journey in her life. For now, the deanery has chosen not to reappoint a new member of clergy to continue the work Lyn was doing.

**Matt Duckett**

**Deanery Synod Representative**

## 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 2022.

## Financial Review

### General Comment

The final Financial Statements include both Church and Pre School figures.

### Income

See page 17 and the appropriate note reference, that will correspond to the comments below.

Note Ref	Comment
I1	<b>Gift Aided Giving &amp; Donations</b> In 2022 amounted to £54,386 compared to £41,691 in 2021, an increase of £12,695 (30%) The total is broken down into £49,780 planned giving, £350 one off gifts and £4,256 gift aid recovered.
I2	<b>Other income</b> in 2022 totalled £49,274. Most of this is made up from; Premises Hire Income of £39,923, a Diocesan Curate Housing Grant of £4,790 and a £4,458 insurance claim settlement for damage to the St Pauls



Church wall and gate. Note in 2021 our premises rental was £19,482, Diocesan Curate housing grant was £3,375 and an insurance claim settlement of £1,268, Totalling £24,125.

**13 Grant Income.** In 2022 we grants of £83,109, split as follows:

Henry Smith Grant	Grants	£ 30,100
Grants	Grants	£ 16,739
TRANSFORM MINDS Donations from Organisations	Grants from Organis.	£ 16,500
Kids & Youth Income	Grants	£ 8,020
JMF Grant	Grants	£ 5,000
Donations from Organisations	Grants from Organis.	£ 4,000
Youth by the Park Income	Grants	£ 2,750

**14 Non-Gift Aided Giving & Donations** In 2022 these came to £22,382 split as follows:

Non-Gift Aided Giving & Donations	One Off Gifts	£ 11,619
Non-Gift Aided Giving & Donations	Planned Giving	£ 10,763

This compares in 2021 to Other planned giving of £4,294 and £3,471.

**15 St Pauls Building Fund** – following the completion of the internal reorder of St Pauls in 2021 it is unsurprising that SPBF donations in 2022 reduced to £12,414 compared to £46,251 in 2021.

**16 Service collections** – ‘Open plate’ collections in 2022 amounted to £6,715 compared to £4,130 in 2021.

**17 Activities** - These are made up from donations made at the community outreach groups such as Long Loaf, Connect Café, Tors, Youth by the Park and Funeral & Wedding fees. The total of £6,440 is broken down as follows:

Activities	Connect Cafe	£ 651
Activities	Event Ticket Sales froi	£ 128
Activities	Long Loaf	£ 1,703
Activities	Occasional Offices	£ 3,842
Activities	Transform Tots	£ 38
Activities	Youth by the Park	£ 78

**18 & 19 Transform Minds Non-Gift Aid & Gift Aid Giving & Donations** – This project involves the refurbishment of the Vestry at St Paul Church into a lounge for counselling session to help people with mental health issues as well as funding the counselling. This figure of £4,710 represents the Gift Aided donations given, and £445 non gift aided donations by people.

**110 Transform Tots Income** – This total £2,117 and is mainly made up from the £2 donation per family, that parent make at each Monday Tots session, as well as small amount (£80) of specified donations.

**111 People in Need** – Is a designated fund that consists of donations given (£1,443) to help people who are struggling financially, So far, in 2022 the donations have been given for the benefit of specified individuals named by the donors, anonymously.

**112 Long Loaf Income** – Specified Gifts and donations from Organisations and Individuals, towards the work of Long Loaf, £524. This is not to be confused with any donations made at the Long Loaf meal on a Wednesday, those donations are ‘Activities’.

**St Pauls Garden's Income** - Small one-off non gift aided gifts for the garden allotment on-site at St Paul £58

## Expenditure

### E1

**1.4 Building** – Our largest expense in 2022 was the money spent on our church premises £94,607. The breakdown is as follows:

Category Group	Category	Total
1.4 Building	Church Major Works	£27,790
1.4 Building	Church Utilities	£20,029
1.4 Building	St Paul's Internal Reorder	£14,573
1.4 Building	Church Maintenance & Upkeep	£12,229
1.4 Building	St Pauls Meeting Room (Vestry)	£9,280
1.4 Building	Insurance	£6,931
1.4 Building	Cleaning Materials	£1,035
1.4 Building	St Paul's Tower	£900
1.4 Building	Hall Utilities	£655
1.4 Building	Cleaning Contractor	£593
1.4 Building	Hall Maintenance & Upkeep	£390
1.4 Building	Fixed Maintenance Costs	£200
		<b>£94,605</b>

Major works totalling £27,790 were carried out in 2022. This was for two new central heating boilers at St Johns being replaced during 2022.

The church utility costs in 2022 more than doubled to £20,029 compared to £9,892 in 2021.

St Pauls Building Reorder had some additional electrical work costs, replacement of church chairs as well as new heating being installed into the chancel & the vestry, all together costing £14,573.

Insurance premiums rose by nearly 81% to £9,280 in 2022 compared to £5,135 in 2021.

Church Maintenance & Upkeep in 2022 equalled £12,229 compared to £9,105 in 2021.

### E2

Our next largest piece of Expenditure in 2022 was on Staff Costs. These amounted to some £89,272. This is broken down as follows:

1.6 Staffing	Salaries & Wages	£	57,103
1.6 Staffing	Housing	£	10,516
1.6 Staffing	HMRC NIC & PAYE	£	5,939
1.6 Staffing	Staffing: Housing Costs	£	5,060
1.6 Staffing	Pension	£	4,007
1.6 Staffing	HR Support	£	3,944
1.6 Staffing	Employers Pension	£	1,473
1.6 Staffing	Training	£	482
1.6 Staffing	Expenses - Pastoral	£	330
1.6 Staffing	Professional Fees	£	300
1.6 Staffing	Expenses - Meetings	£	95
1.6 Staffing	Expenses - Phone	£	23

The staff costs are met in two ways. The first is from unrestricted general funds totalling £40,447 and the second is from restricted funds made up of grants we have received from various grants, amounting to £48,824.

Please note that Our Vicar & Curate salaries & pension are paid by the Diocese and not by the church. Our Parish Share payments help with Vicar and Curate costs.

**E3 Parish Share** – Once again we are pleased to report that we have met our 'Parish Share' payments to the Diocese in full again in 2022. The Parish Share amounts to £44,364.

**E4 Mission Giving** – We target to give away 10% of our unrestricted regular giving (See 2022 Parish Return Page 18 - Regular Giving Total of £72,163) This should have amounted to £7,216, being given to Mission & Charity work at home and abroad. The total of £5,011 however equates to only 7%. The break down was as follows:

**£2,190 Local** – Widnes Foodbank = £1,050, Widnes Street Pastors = £140 Reach Merseyside = £1,000

**£235 National** - Scripture Union = £235

**£2,586 International** – CMS - £1,000, Uganda Orphanage = £780, Compassion UK £336, Tearfund = £235, Barnabas Aid 235

**E5 Children & Youth Work** - £6,679 broken down as follows: Tots £794, Kids £3,312, Youth £2,573

**E6 Long Loaf** - £3,358 cost of food purchased (FareShare/Shop).

**E7 Hospitality** – Church Services and events £2,262 in 2022 £1,864 2021

## **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 all bank transfers are authorised by two people via Expense Plus.

Banking of Income is ordinarily managed by the Churchwardens.

The Church holds Ecclesiastical general insurance to cover its key liabilities and risks.

## **Reserves Policy**

It is PCC policy to endeavour to maintain a balance on unrestricted funds that equates to around three months of church workers salaries, £19,000.

It is held to smooth out fluctuations in cash flow and to meet emergencies.  
The PCC is aware that major repairs to the church tower are required and that the main church roof 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.

## **CONCLUSION**

Our unrestricted expenditure exceeded our unrestricted income by £10,492.  
Our restricted income exceeded our restricted expenditure by £30,769.

Our general voluntary income is good, but is not covering our general running costs, mainly due to some major repairs over the last 12 months.

We need to control our day-to-day expenditure as much as possible and to keep encouraging people to commit to planned giving via the parish giving scheme.

We currently rely heavily on grant funding to resource our staff and volunteers involved in providing much of our excellent missional work.

**Steve Shuttleworth – Treasurer St John & St Paul Widnes (Transform Widnes)**

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**Independent examiner's report**  
**to the PCC of THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES**

I report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 16 to 23.

**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 2011 Act
- To follow the procedures laid down in the General Directions given by the Commission under section 145(5)(b) of the 2011 Act.
- 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  
FCA  
Mattocks Grindley  
18 Mulberry Avenue  
Widnes, Cheshire WA8 0WN

  
.....  
G Mattocks

10/8/23

**PAROCHIAL CHURCH COUNCIL OF  
THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 December 2022**

		<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL FUNDS 2022</b>	<b>TOTAL FUNDS 2021 restated</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>							
<i>Voluntary income</i>	<i>2a</i>	83,481	0	0	0	83,481	60,275
<i>Other voluntary incoming resources</i>	<i>2b</i>	5,443	0	96,843	0	102,286	328,567
<i>Income from activities:</i>							
<i>- church activities</i>	<i>2c</i>	51,153	0	3,138	0	54,291	30,731
<i>- to generate funds</i>	<i>2d</i>	0	0	0	0	0	0
<i>Income from investments</i>	<i>2e</i>	42	0	0	0	42	33
<i>Other incoming resources</i>	<i>2f</i>	4,518	0	0	0	4,518	31,156
<i>Pre school income</i>		213,586	0	0	0	213,586	136,194
<b>TOTAL INCOMING RESOURCES</b>		<b>358,223</b>	<b>0</b>	<b>99,981</b>	<b>0</b>	<b>458,204</b>	<b>566,956</b>
<b>RESOURCES USED</b>							
<i>Fundraising costs</i>	<i>3(a)</i>	198	0	0	0	198	0
<i>Missionary &amp; charitable giving</i>	<i>3(b)</i>	5,011	0	0	0	5,011	4,706
<i>Church activities</i>	<i>3(c)</i>	109,111	0	65,978	0	175,089	119,403
<i>Administration</i>	<i>3(d)</i>	47,379	0	0	0	47,379	30,609
<i>Major Works Refurbishment</i>	<i>3(e)</i>	40,029	0	3,234		43,263	349,056
<i>Pre school expenditure</i>		167,612				167,612	125,144
<b>TOTAL RESOURCES EXPENDED</b>		<b>369,340</b>	<b>0</b>	<b>69,212</b>	<b>0</b>	<b>438,552</b>	<b>628,918</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>-11,117</b>	<b>0</b>	<b>30,769</b>	<b>0</b>	<b>19,652</b>	<b>-41,962</b>
<b>TRANSFER IN OF ST JOHNS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,184</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>12</b>	<b>625</b>			<b>-625</b>	<b>0</b>	<b>0</b>
<b>TOTAL AFTER TRANSFERS</b>		<b>-10,492</b>	<b>0</b>	<b>30,769</b>	<b>-625</b>	<b>19,652</b>	<b>68,222</b>
<b>EXTRAORDINARY GAINS/LOSSES</b>	<b>13</b>					<b>0</b>	
<b>NET MOVEMENT IN FUNDS</b>		<b>-10,492</b>	<b>0</b>	<b>30,769</b>	<b>-625</b>	<b>19,652</b>	<b>68,222</b>
<b>BALANCES B / FWD AT 1 JANUARY 2022</b>		<b>183,062</b>	<b>515</b>	<b>84,000</b>	<b>625</b>	<b>268,202</b>	<b>199,980</b>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER 2022</b>		<b>172,570</b>	<b>515</b>	<b>114,769</b>	<b>0</b>	<b>287,854</b>	<b>268,202</b>

**PAROCHIAL CHURCH COUNCIL OF  
THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
BALANCE SHEET  
At 31 December 2022**

	Note	2022 £	2021 restated £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5(a)	70,637	73,528
Investment assets	5(b)	0	625
		<u>70,637</u>	<u>74,153</u>
<b>CURRENT ASSETS</b>			
Debtors	7	9,842	1,221
Hall Fund		0	0
St Paul's Building Fund		0	0
Ordinary Deposit Account		1,027	0
Current Account		107,266	52,066
Sundry & Petty Cash Balances		-42	101
Go cardless		0	5
St Johns current account			44,674
St Johns natwest account			27,527
St Johns reserve account		25,114	21,102
St Johns petty cash			85
Pre school account		82,259	52,107
Pre school savings account		1	1
Pre school petty cash		285	284
		<u>225,752</u>	<u>199,173</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	8,535	5,124
<b>NET CURRENT ASSETS</b>		<u>217,217</u>	<u>194,049</u>
<b>LIABILITIES DUE AFTER ONE YEAR</b>			0
<b>NET ASSETS</b>		<u>217,217</u>	<u>194,049</u>
<b>FUNDS</b>			
Unrestricted Funds	6	173,085	183,577
Restricted	11	114,769	84,000
Endowment		0	625
		<u>287,854</u>	<u>268,202</u>

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

G Evans

Miss G Evans (Trustee)

L Hughes

Miss L Hughes (Trustee)

**PAROCHIAL CHURCH COUNCIL OF  
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 2022**

**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*****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******Consecrated property and movable church furnishings***

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

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.

**PAROCHIAL CHURCH COUNCIL OF  
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 2022**

**2 INCOMING RESOURCES**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2022	2021 restated
	£	£	£	£	£	£
<b>2a Voluntary income</b>						
Planned Giving:						
Gift Aided Donations	49,780				49,780	41,691
Tax recoverable	4,258				4,258	6,669
Other planned giving	10,763				10,763	4,294
Collections (open plate)	6,715				6,715	4,130
Other Donations	11,867				11,867	3,471
	<u>83,481</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,481</u>	<u>60,275</u>
<b>2b Other voluntary incoming</b>						
Legacies					0	0
Building Fund Grants					0	247,031
Building Fund Donations			12,414		12,414	46,251
St Pauls Gardens						2,031
Henry Smith Grant			30,100		30,100	24,700
Kids & Youth income grants			8,020		8,020	5,000
Kids & Youth income one off gift			165		165	35
New Wine					0	144
Kitchen Grants/Donations					0	0
Other voluntary incoming resources					0	0
Diocese/Deanery grants					0	0
TNW SDF grant			18,739		18,739	
Transform minds grants			18,500		18,500	
Transform minds donations			5,155		5,155	
Grants from organisations	4,000				4,000	
JMF grant			5,000		5,000	
People in need	1,443				1,443	
Youth by the Park			2,750		2,750	
Curate housing grant					0	3,376
	<u>5,443</u>	<u>0</u>	<u>96,843</u>	<u>0</u>	<u>102,286</u>	<u>328,597</u>
<b>2c Income from activities:</b>						
<i>Church activities</i>						
Hall Rental	39,923				39,923	19,462
Hall grant					0	0
Church Fees					0	0
Transform tots	38		2,117		2,155	967
St Pauls Tots					0	0
St Pauls gardens			58		58	
Long Loaf (Community Lunch)	1,703		523		2,226	8,099
Christmas meal donations					0	205
Youth by the park	78		440		518	0
Connect Café grant					0	0
Apprentice course					0	0
Womens Fellowship					0	0
Connect Café & Oasis Café	651				651	363
Curate housing grant	4,790				4,790	
Event ticket sales	128				128	
Occasional Offices	3,842				3,842	1,636
	<u>51,163</u>	<u>0</u>	<u>3,138</u>	<u>0</u>	<u>54,291</u>	<u>30,731</u>
<b>2d Activities for generating funds</b>						
Welly Walk (Hall Floor)					0	0
Pew sales					0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2e Income from investments</b>						
Dividends and interest including any tax recoverable	42				42	33
	<u>42</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42</u>	<u>33</u>
<b>2f Other incoming resources</b>						
Team contribution to offices					0	0
TNW grant to cover Youth Worker					0	24,911
Coronavirus Furlough grant					0	3,213
LDBF Fee					0	1,737
Insurance Settlement	4,468				4,468	1,268
Internal trading	60				60	
Vicarage Utilities					0	27
	<u>4,518</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,518</u>	<u>31,168</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>144,637</u>	<u>0</u>	<u>99,981</u>	<u>0</u>	<u>244,618</u>	<u>450,782</u>

**PAROCHIAL CHURCH COUNCIL OF  
THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2022**

**3 RESOURCES EXPENDED**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2022	2021 restated
	£	£	£	£	£	£
<b>3(a) Fundraising costs</b>						
Costs of fund raising	198				198	0
	<u>198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198</u>	<u>0</u>
<b>3(b) Missionary &amp; charitable giving</b>						
Overseas	2,588				2,588	3,041
Home Widnes/UK	2,425				2,425	1,685
Other donations					0	0
	<u>5,011</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,011</u>	<u>4,726</u>
<b>3(c) Church activities</b>						
<b>Ministry</b>						
Parish Share	44,214				44,214	33,352
Marriage/alpha courses					0	0
New Wine mission	1,059				1,059	0
Long Loaf (community lunch)	972		2,368		3,368	4,440
Christmas meals					0	0
School Dinners					0	0
Apprenticeship course/Discipleship					0	0
Tota	33		781		784	144
Transform purchases					0	0
Youth	88		2,507		2,573	1,619
Officiant & Varger expenses	863				863	381
Worship Gathering	1,290				1,290	244
Festivals	77				77	160
Hospitality	2,262				2,262	1,634
Cafe	102				102	28
Community Sunday	200				200	507
People in Need	1,350				1,350	34
Outreach courses	104				104	
Clergy Expenses					0	0
South Widnes Team costs	478				478	533
Intern/Layreader devel/exp's	33				33	0
<b>Church Running Expense</b>						
Parsonage					0	1,417
Utilities	20,029				20,029	8,692
Insurance	6,931				6,931	5,135
Upkeep of services	12,229				12,229	4,349
Flowers					0	0
Routine repairs to building	200				200	4,756
Cleaning	1,828				1,828	
Depreciation	8,591				8,591	13,788
Hall utilities/repair & insurance	1,045				1,045	2,939
Fareshare food					0	455
St Pauls @4/groups refreshments					0	0
<b>Support and training costs</b>						
Lay reader /Training/loof	891				891	610
HR support					0	1,690
Connect groups	90				90	
Accountancy	2,520				2,520	744
<b>Grants used</b>						
Kitchen					0	0
Youth worker wages					0	0
All Churches Hope Beyond wages	1,270		2,230		3,500	5,833
Hensy Smith Grant wages			16,949		16,949	
JMF Grant - wages			5,819		5,819	2,083
St Pauls Gardens	12		450		462	1,562
TNW SDF - staffing			22,024		22,024	19,537
TNW SDF - software					0	70
Transform Tota					0	480
Youth by the Park			532		532	1,129
Kids and Youth	272		3,040		3,312	
St Pauls meeting room			9,280		9,280	
	<u>108,111</u>	<u>0</u>	<u>65,978</u>	<u>0</u>	<u>175,089</u>	<u>119,403</u>
<b>3(d) Administration</b>						
Admin Wages & payroll fees	29,184				29,184	11,900
Staff expenses	448				448	506
Staffing - housing	10,515				10,515	10,669
Professional fees	300				300	1,100
Office Phone					0	161
Office expenses	167				167	714
Internet and IT costs	1,520				1,520	1,111
Bank charges	342				342	422
General Admin/stat'y rights	4,903				4,903	4,027
	<u>47,379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,379</u>	<u>30,609</u>
<b>3(e) Major Works- Church refurb</b>	<u>40,026</u>		<u>3,234</u>	<u>0</u>	<u>43,260</u>	<u>0</u>
Pre school expenditure						125,144
<b>TOTAL RESOURCES USED</b>	<u>201,728</u>	<u>0</u>	<u>69,212</u>	<u>0</u>	<u>270,940</u>	<u>275,952</u>

**PAROCHIAL CHURCH COUNCIL OF  
THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2022**

**4 STAFF COSTS**

	<b>2022</b>	<b>2021 restated</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	41,408	28,135
Social Security Costs (NIC)	1,489	1,888
Pension Costs	3,941	7,057
Payroll processing fees	0	0
	<u><b>46,838</b></u>	<u><b>38,880</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 2022 (restated)	122,735	13,747	20,402	156,884
Additions	0	0	9,807	9,807
Disposals	0	0	0	0
At 31 December 2022	<u><b>122,735</b></u>	<u><b>13,747</b></u>	<u><b>30,209</b></u>	<u><b>166,691</b></u>
<b>DEPRECIATION</b>				
At 1 January 2022 (restated)	58,788	12,588	11,980	83,356
Charge for the year	2,455	174	10,069	12,698
Depreciation on disposals	0	0	0	0
At 31 December 2022	<u><b>61,243</b></u>	<u><b>12,762</b></u>	<u><b>22,049</b></u>	<u><b>96,054</b></u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u><b>61,492</b></u>	<u><b>985</b></u>	<u><b>8,160</b></u>	<u><b>70,637</b></u>
At 31 December 2021 (restated)	<u><b>63,947</b></u>	<u><b>1,159</b></u>	<u><b>8,422</b></u>	<u><b>73,528</b></u>

**5(b) Investments**

	<b>2022</b>	<b>2021 restated</b>
	<b>£</b>	<b>£</b>
Samuel Kidd Legacy & Diocesan Repair Fund		
Historical Cost	0	625
Market Value	<u><b>0</b></u>	<u><b>625</b></u>

**PAROCHIAL CHURCH COUNCIL OF  
THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF ST JOHN AND ST PAUL, WIDNES  
NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2022**

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**6 ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	70,837	0	0	70,837
Current Assets	110,983	114,769		225,752
Current Liabilities	-8,535	0		-8,535
Fund balance	<u>173,085</u>	<u>114,769</u>	<u>0</u>	<u>287,854</u>

**7 DEBTORS**

	2022 £	2021 restated £
Income Tax Recoverable re Gilt Aid	0	0
Trade debtors	9,842	1,221
Other Debtors - TNW Youth Worker grant	0	0
	<u>9,842</u>	<u>1,221</u>

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

	2022 £	2021 restated £
Trade creditors	4,952	0
Accruals		400
Other Creditors	3,583	4,724
	<u>8,535</u>	<u>5,124</u>

**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**

	2022 £	2021 restated £
The closing balance of Unrestricted Funds comprised the follow:		
General Fund	163,667	183,082
St Paul's Building Fund	0	0
Womens Fellowship	515	515
Designated funds	8,324	0
People in need	589	0
	<u>173,085</u>	<u>183,577</u>

**11 RESTRICTED FUNDS**

	2022 £	2021 restated £
The closing balance of Restricted Funds comprised the following:		
Hall Fund		0
Food Hub grant		0
Tots Grant	2,119	763
Youth grant	14,409	9,888
Church floor/vestry grant (held in SPBF)		0
Long Lost grant	5,415	7,277
Connect Café grant		0
Kitchen grant		0
Youth work & School Dinners grant		0
Christmas Dinner		0
St Pauls Building Fund	32,373	23,194
JMF Grant	2,097	2,917
TNW SDF	19	5,304
All Churches Beyond Hope grant	0	2,230
Youth by the Park	5,023	4,770
St Pauls gardens	87	479
Misc restricted funds	2,680	2,678
Henry Smith Grant	37,861	24,700
Major works 2020/21		0
Holiday activity fund	321	
Transform Minds	12,375	
	<u>114,769</u>	<u>84,000</u>

**12 TRANSFER BETWEEN FUNDS**

The S Kidd legacy fund was closed in the year. The balance of £825 was transferred to general fund.

**13 Related Parties**

The members of the PCC in 2022 did not receive any payments from the church.

**14 EXTRAORDINARY GAINS/LOSSES**

	2022 £	2021 £
Other	0	0
	<u>0</u>	<u>0</u>

**15 Restated prior year figures**

In 2021 major refurbishment works done to the Church Building were incorrectly capitalised and included as Fixed Assets in those accounts. In accordance with s.10 (2) of the Charities Act, as these works were done on Consecrated property, they should have been wholly expensed in the year they took place. The comparative figures in the 2022 accounts have therefore been restated to remove the £350,180 of major works from Fixed Assets, along with the corresponding depreciation of £7,124.

