

**St Andrew Maghull
Annual Report
&
Financial Statements
For the year ended
31 December 2019**

**Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
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Burlington House
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St Andrew Maghull

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St Andrew Maghull Trustee's Annual Report For the year ended 31 December 2019

The Charity

The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Maghull, Liverpool is a charity registered with the Charity Commission for England and Wales. The charity is registered with the Charity Commission No. 1134643.

St Andrew's Church is located on Damfield Lane, Maghull. The parish is part of the Maghull and Melling Team Ministry in the Diocese of Liverpool and its official correspondence address is:

St Andrew's Church, 22 Damfield Lane, Maghull, Liverpool, L31 6DD
Website: www.maghullstandrew.com

Objectives and Activities

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

Here is the Team vision and purpose statement:

In God, One Team:

St Andrew, St James, St Peters & St Thomas

One Vision:

Maghull & Melling.....a place of Love, Peace, Faith & Hope

One Purpose:

To Fulfil the Greatest Commandment and the Great Commission

The way forward

.....THE 80- this includes the following main themes:

Children, young people and families

Third age active retired and elderly frail

Occasional Offices - Baptisms Weddings Funerals

Prayer and Worship

Community links events

Discipleship

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.

Our aims for 2019 were to provide the following public benefits:

Mission

1. To work with the Team to continue to develop a vision for mission

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This is ongoing. The 80 Action Points identified in 2017 are continually revisited.

2. To continue to progress the identified priority areas of prayer and worship

Carried forward and ongoing.

3. To welcome and support the newly appointed half time Team vicar (third age)

Achieved. Rev Dave Hamlett was licensed to the Team in March 2019

4. To appoint a Team vicar (children and families) to complete the Team clergy recruitment process

Achieved. Rev Simon Elliott was licensed to the Team in November 2019

5. To achieve the Child Friendly Church Award

Carried forward to 2020

Finance

To support the Treasurer and Finance Committee in seeking to ensure the financial stability of the church
Ongoing.

Administrative

To continue to develop new systems to meet new data protection legislation
Ongoing.

Fabric

To complete work agreed by PCC on Platform, Children's Area

Achieved. The Platform was completed in the summer; the Children's Area was completed during the autumn.

Achievements and Performance

Children, Young People and Families work

An improved and extended Children's Area within church was completed during autumn 2019, giving space for children and parents to interact, whilst remaining part of the service. The Children's Area contains Christian books and toys so that children can learn about God in an appropriate way when in the Children's Area.

Additionally, pew bags with a Christian-based content (eg books, toys), are available for children for use by parents and children when in church. These were kindly donated by the Holden family in memory of their parents.

Sunday afternoon Church4All congregation began in October 2018 to provide a family-friendly time and space in which to share worship and fellowship, with activities for children an integral part. Church4All continued to meet at St Andrew's during the first part of 2019, before relocating to St Peter's in September 2019.

St Andrew's School is overseen by a Board of Governors with the church providing 3 Foundation Governors. Clergy regularly lead school assemblies and Reverend Penny Leeman worked with older children and some parents, leading to a service of Confirmation. St Andrew's School held Harvest and Christmas services in church; Christmas services also took place in church for St Andrew's Nursery, Summerhill Primary and Deyes High.

A school mums' coffee hour met on Friday mornings during 2019, welcoming parents and carers to the church hall for a drink and a natter after dropping their children off at school.

We have continued to strengthen links with Uniformed Organisations and the monthly Parade Service has proved popular.

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Older People

St Andrew's Luncheon Club provides a weekly (40 weeks out of 52) healthy meal for the older generation from within our community. 689 meals were served in 2019. This is a community Luncheon Club, and people who are not members of our church community are welcomed along with those who do attend St Andrew's.

Pastoral Care visits provide support for the older people who are sick, bereaved etc. and so unable to attend church, whether for the short or long term. Rev Dave Hamlett began work during 2019 to strengthen this team.

Members of the congregation approved by the PCC to assist with Communion help with taking Communion to those who are housebound.

Maghull and Melling Church of the Third Generation - MMC3G - is an initiative started across the Team during 2019 by Rev Dave Hamlett, to provide ministry for older members of our congregations and community. In August a successful Songs of Praise and Afternoon Tea was held at St Andrew's and was followed by other events including a service to celebrate the Third Age in September.

In November 2019 Pat Dunbar took on the role of Pastoral Outreach Worker, focusing on the Third Age. This role involves reaching out to the wider community, including Care Homes and Sheltered Housing, as well as carrying out pastoral visits and offering Home Communion.

Learning and Growing Together

In January, February Rev Penny Leeman led a START course, for those seeking to find out more about Christianity.

The Lent Course in 2019 was led by Pat Dunbar, with a food theme.

Rev Dave Hamlett ran an autumn Alpha Course, which is leading onto a new Bible Study group for 2020.

A Team Quiet Day was held in April on the theme of 'Here am I Lord'.

Church members meet weekly for group prayer; Team prayers take place across the month in each of the four team churches.

A Team Girls' Night In is the ladies' counterpart to the bi-monthly Men's Breakfast.

Worship

Reverend Janice Hill holds the post of Team Rector of the Maghull and Melling Team, of which St Andrew's is a part. The Team shares worship, fellowship and social activities throughout the year.

St Andrew's is traditional in style, with a robed choir at our main services, but recognises the need to incorporate modern worship styles into the main Sunday worship to encourage new people to attend.

The average attendance for regular Sunday worship in 2019 was 129 including children (91 in 2018). The monthly Parade service at 10am, featuring the uniformed organisations is popular. Church4All met in the Church Hall until summer 2019 offering a more contemporary and relaxed style of worship including activities for children, before relocating to St Peter's Church in the autumn.

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There is a mid-week Communion Service each Wednesday morning with an attendance of about 19 people (15 in 2018). This is followed by coffee and an opportunity to get to know each other better - approximately 90% stay on after the service.

Two, rather than one, Christingle Services were held on Christmas Eve in 2019, due to the popularity of the service, with children, young people and adults taking part. Over 500 adults and children attended these services, the collections donated to the Children's Society. 135 adults and children participated in St Andrew's Christmas communion services; (122 attended over Christmas and Advent in 2018) and attendance on Easter Sunday was 106 (151 in 2018).

Community

St Andrew's continues to be the central focus for members of the community to conduct baptisms, weddings and funerals. The number of Baptisms was 31 (40 in 2018), also a service of Thanksgiving for adoption was held for two children. The number of weddings was 16 (15 in 2018) also one service of prayer and dedication after a civil marriage was held. The clergy conducted 36 funerals (33 in 2018), of which 25 were in the church and 11 at the local crematoria.

St Andrew's church is the focus for the town's Remembrance Service in November, when poppy wreaths are laid at the memorial at the lych gate.

The Maghull Town ecumenical Good Friday service was held at St Andrew's in 2019, which was followed on Easter Sunday morning by an ecumenical sunrise service at the Ancient Maghull Chapel, in the church grounds.

In March over 100 blessings and cup cakes were given out at Maghull Square, as part of the Bishops in Mission initiative. A monthly Bereavement Group, offering support to members of the local community, began in August. People from St Andrew's helped to staff the Team stand at the town's MaghullFest in the summer.

It is always a pleasure to welcome groups to St Andrew's to give a performance for the local community. Knowsley Ladies Community Choir gave a concert in church in February and Maghull Wind Orchestra made two visits to St Andrew's, firstly to give a concert in July, marking the completion of the new platform in church; this was followed by a second concert in December.

In December St Andrew's hosted the Woodlands Hospice Light up a Life service. Local schools held their annual Christmas Services in St Andrew's Church.

Beyond the local community, St Andrew's is linked with Lynn Treneary, a missionary with the Church Mission Society, who is based in South Sudan where she teaches English, is part of an evangelistic team and works with the Mothers' Union at an episcopal church.

Reverend Janice Hill joined with the other Maghull church leaders on Mischief Night in October, to pray for peace and safety in the town on that night and to offer support to the local police. The Local Clergy meet regularly to discuss working together and for prayer.

St Andrew's has a website, which can be found at www.maghullstandrew.com.

Fabric

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Trustee's Annual Report

For the year ended 31 December 2019

The Fabric Committee has overseen regular maintenance of the church and grounds through the year, whilst overseeing major changes to the church interior during 2019.

At the December 2015 meeting the PCC agreed by a large majority to progress a reorder of the front of the church to extend the chancel step and create a large plinth at the front. Action on this project began in December 2017 and continued during 2018. 2019 saw the completion of the project and the new platform in church was finished in July.

To complement the reordering of the front of church, the sound system was renewed in the summer. Also, new, thicker pew cushions were bought for church in November.

In April 2018 the PCC agreed to extend and refurbish the Children's Area in church, involving some rearrangement and removal of pews. This was completed in autumn 2019.

Additionally, during the year, a replacement pump was fitted to the church heating boiler, the hall doors were replaced, broken church windows were repaired and replaced and the gardeners' shed was refurbished, following vandalism.

Finance

In October 2018 St Andrew's bookkeeping was outsourced to Sefton CVS; who also took on the role of Independent Examiner for the church.

Generous legacies enabled St Andrew's to maintain financial stability in 2019 and plan for the future.

However, the Finance Committee and the PCC are aware that reliance on legacies does not give financial security. Increasing the number of church members remains a priority; this is the church's mission objective, and if we are successful in this a more reliable route to financial security can be expected.

Our People

The year ended with four Readers across the Team and they continue to support and lead worship in each church in the Team from time to time. We appreciate their skill and care.

Pat Dunbar took on the role of Parish Outreach Worker, focussing on the Third Age, in November 2019.

Sue Tremarco continued in the post of Parish Administrator and took on the task of baptism bookings.

St Andrew's is blessed with many willing volunteers without 'official titles' and we would like to thank all volunteers who work so hard to make our Church the warm and welcoming place it is and to maintain the graveyard and church grounds.

Our volunteers work tirelessly and give over 800 hours per month, which equates to approximately £84,000 on the national living wage; totalling an annual saving of approximately £100,800.

Team Readers

Mrs Claire Sherman
Mr David Sherman
Natalie West to October 2019
Mrs Edith Sinjakli
Pat Dunbar
Mr Martin Doran
Mr John Johnson

Local Missional Leader
Emeritus Reader

St Andrew Maghull

Trustee's Annual Report

For the year ended 31 December 2019

Organist	Mr Gareth Edwards
Treasurer	Mrs Tricia Hugo
Gift Aid Secretary	Mr Geoff Walker
Planned Giving Officer	Mr Geoff Walker
Electoral Roll Officer	Mr Geoff Walker
Health and Safety Advisor	Miss Helen Fawcett from April 2019
Safeguarding Officer	Mrs Louise Edwards
Child Protection Officer	Mrs Eira Roche to October 2019
Vulnerable Adults' Officer	Mrs Alison Crawford
Data Compliance Officer	Mr James Milligan
Hall Manager	Mr Brian Blanchard
Cathedral Parish Representative	Mr Simon Rennie
Worship Coordinator	Mr Dan Hugo
Wedding Coordinator	Mrs Hazel Mattinson
African Pastors Fellowship	Mr David Ward
Children's Society	Mrs Christine Barnett
Church Mission Society	Mrs Lilian Gawne
Open Doors/Christian Aid	Mr David Ward
Mission Aviation Fellowship	Mr Simon Rennie
Magazine Editor	Mrs Gillian Grace
Magazine Distribution	Mrs Elaine Entwistle; Mr Jimmy Entwistle
Communications Coordinator	Mrs Louise Edwards
School Liaison	Mr Brian Blanchard
Coordinators-Uniformed Organizations	Mrs Sue Clare; Mr Paul Clare

Financial Review

At the start of each year the Finance Committee sets a budget which is closely monitored against our performance. Throughout the year at PCC meetings, the Treasurer and other members of the Finance Committee report the position to Church Councillors. Please be assured that all items of income and expenditure are continuously under review.

The accounts for 2019 have been passed by the Independent Examiner, approved by the Parochial Church Council and approved unanimously by those present at the Annual Parochial Church meeting held on-.

As is now the usual convention, with both the Statement of Financial Activities (SOFA) and the Statement of Financial Position (SFP), the figures for 2018 are shown for comparison.

Total income for the year has increased to £274,964 from £252,736. Total expenditure has increased to £245,321 from £161,715.

Reserves Policy

It is the policy of this church to hold in free reserves the equivalent of two months general running costs to cover unforeseen emergencies and an additional two months Parish share. It is also our policy to hold an amount for likely building works at the next quinquennial inspection. The amount of our reserves will be considered at all PCC meetings and, if short of the policy level, a decision will be taken as to whether or not we can put a sum into reserves from income towards achieving the policy level. This policy will be reviewed in 12 months time.

It is our policy to invest our free reserves with the CCLA Church of England Investment Fund.

St Andrew Maghull Trustee's Annual Report For the year ended 31 December 2019

Plans for Future Periods

Our Aims for 2020

Mission

1. To grow our church.
2. To celebrate 140 years of St Andrew's church.
3. To review the worship which takes place at St Andrew's.
4. To achieve the Child Friendly Church Award.
5. To offer opportunities to deepen faith.

Finance

To support the Treasurer and Finance Committee in seeking to ensure the financial stability of the church.

Administrative

1. To continue to introduce systems to ensure compliance with data protection legislation
2. To introduce an improved funeral booking system.

Fabric

To support the Fabric Committee in ensuring the continued and ongoing maintenance of the church building and grounds.

St Andrew Maghull Trustee's Annual Report For the year ended 31 December 2019

Reference and administrative details

Charity

number: 1134643

Registered

Office: 22 Damfield Lane, Maghull, Liverpool, L31 6DD

Our advisors

Independent

Examiner: Anthony Deegan MAAT MICB Pm.Dip

Examiner

address: Sefton Council for Voluntary Service, Burlington House

Bankers: HSBC, 99-101 Lord Street, Liverpool, L2 6PG

Solicitors: Peter Bates of Hill Dickinson LLP, 1 St Paul's Square, Liverpool, L3 9SJ

School Link: Mrs Susan Kerwin Headteacher at St Andrew's Church of England School, Maghull, L31 6DE

Architect: Rebecca Grimshaw of Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX

Legal

Advisors: Howard Dellar, Diocesan Registrar, St James House, St James Road, Liverpool, L1 7BY

Day to day management of the church was exercised by the standing committee.

Team Members:

For the period 1st January 2019 until the 31st December 2019, the following people served as members of the Parochial Church Council:

Team		
Rector	From Nov 2017	Rev Janice Hill
Team Clergy	From March 2019	Rev Dave Hamlett
	From November 2019	Rev Simon Elliot
Readers		Mrs Claire Sherman
		Mr Dave Sherman
		Natalie West
	To July 2019	
Church		
Wardens	From May 2019	Mrs Gillian Grace
	From May 2019	Mr Keith Wilkinson
Deanery		
Synod Reps		Miss Helen Fawcett
		Mr Geoff Walker
		Mr Bruce Hubbard
		Mr Dan Hugo
	To April 2019	
Elected		
Members	From April 2018	Mrs Karen Blanchard
		Mrs Patricia Hugo
		Mr Keith Wilkinson
		Mrs Anne Simpkin
		Mr James Milligan
		Mr Brian Blanchard
		Mr Martin Doran
		Mrs Eileen King
		Mrs Hazel Mattinson
	To April 2019	
	To April 2019	
	To April 2019	
	From April 2018	

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Trustee's Annual Report

For the year ended 31 December 2019

To August 2019
From April 2019
From April to October 2019
From April 2019

Mr Dave Palmer
Alison Crawford
Mr John Fletcher
Mr Dan Hugo

Rev Geoff Ardern was unable to serve due to ill health and sadly passed away in December 2019. We give thanks for all his ministry prior to this.

Interim Clergy

Rev Penny Leeman to June 2019

The Team Rector, Team Clergy and Readers were licensed by the Bishop of Liverpool and are ex-officio members of the PCC.

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church.

St Andrew Maghull Trustee's Annual Report For the year ended 31 December 2019

Structure, Governance and Management

St Andrew, Maghull, PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

PCC members are appointed as 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.

Related Trusts:

Ancient Maghull Chapel Trust - registered charity no. 1014106, the Team Rector, 2 Churchwardens (to July 2018) and two people appointed by the PCC are trustees.

Maghull Parish Institute - registered charity no. 245712, The Rector is a trustee and ex-officio member of the committee.

St Andrew Maghull CofE School - The Rector is an ex-officio member of the school governors and a trustee; three people are elected by the PCC from the Church Membership as school governors.

Church of St. Peter, Maghull
Church of St. James, Maghull
Church of St. Thomas, Melling

The PCC operates four sub-committees: Standing, Social, Finance and Fabric. The Team Rector being on all committees and attending as required.

Membership comprises:-

Standing Committee - Rector, 2 Wardens, Treasurer, Secretary

Finance Committee - Patricia Hugo (Chair and Treasurer), Geoff Walker, Martin Doran, Bruce Hubbard and Gill Grace (from July 2019).

Fabric Committee - Keith Wilkinson (Chair), Helen Fawcett (H&S Officer from July 2019), Keith Illingworth, Brian Mort, Dan Hugo, John Fletcher, Bill Fitzgerald and Brian Blanchard.

Social Committee - Hazel Mattinson (Chair), Louise Edwards, Tricia Hugo, Eileen King, Sandra Settle, Eileen Sheron and Helen Fawcett.

PCC members receive training as and when appropriate, including roles and responsibilities, safeguarding, financial and fabric.

Risk Management

The PCC carried out risk assessments throughout the year to identify any major risks. The financial committee meets regularly and reports at every PCC meeting. Action in the main areas of risk has been taken as follows.

St Andrew Maghull

Trustee's Annual Report

For the year ended 31 December 2019

Financial Risk

An annual budget was prepared and results compared to the budget each month and a report made to the PCC at every meeting. Investments held by the PCC are reviewed by the Finance Committee and act as the Church Reserve in accordance with Diocesan guidelines. The PCC approves internal controls for cash and cheque handling. Bookkeeping and the preparation of quarterly and annual accounts is carried out by Sefton CVS, using information supplied by the Finance Committee.

Compliance with Law & Regulation

The post of Church H&S Officer was held by Helen Fawcett from April 2019. The PCC is informed of risks and these are dealt with as appropriate. Procedures for reporting accidents are in place. The lightning conductor, fire extinguishers and security alarms are checked regularly in compliance with our H&S policy and procedures.

Safeguarding

In accordance with the Church of England Safeguarding Policy our church is committed to:
Promoting a safer environment and culture.

Safely recruiting and supporting all those with any responsibility related to children, young people and vulnerable adults within the church.

Responding promptly to every safeguarding concern or allegation.

Caring pastorally for victims/survivors of abuse and other affected persons.

Caring pastorally for those who are the subject of concerns or allegations of abuse and other affected persons.

Responding to those that may pose a present risk to others

St Andrew's Church is aware of its responsibilities with regard to Safeguarding and complies with its duty to have due regard to the House of Bishop's Safeguarding policy and practice procedures. During 2019 the church adhered to the Diocesan Safeguarding Policy concerning children, vulnerable adults, recruitment and domestic abuse; preparations have been made to complete a safeguarding review requested by the Diocese in line with the House of Bishop's Safeguarding policy and practice procedures during 2020.

Data Protection

The Data Compliance Officer ensures church compliance with current Data Protection law. New Data Protection legislation came into effect on 25 May 2018 and continued to be incorporated into church procedures during 2019.

Independent Examiner's Report To the trustees of St Andrew Maghull For the year ended 31 December 2019

I report to the trustees on my examination of the accounts of the St Andrew Maghull for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity trustees of St Andrew Maghull you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the St Andrew Maghull accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am a member of the AAT and I am bound by the code of ethics issued by FRC's Revised Ethical Standard 2016.

Accounts preparation services were provided by Sefton CVS, my employer, and I as examiner have applied the ethical standard to my work.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the St Andrew Maghull as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) REgulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service, Burlington House

15th October 2020

St Andrew Maghull
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and legacies	2	215,772	15,928	231,700	210,992
Charitable activities	3	37,535	86	37,621	36,926
Investments	4	5,373	-	5,373	3,486
Other	5	-	-	-	1,332
Total income		<u>258,680</u>	<u>16,014</u>	<u>274,694</u>	<u>252,736</u>
Expenditure on:					
Charitable activities	6	<u>224,427</u>	<u>20,894</u>	<u>245,321</u>	<u>161,715</u>
Total expenditure		<u>224,427</u>	<u>20,894</u>	<u>245,321</u>	<u>161,715</u>
Net gains/(losses) on investments		27,108	-	27,108	(7,007)
Net income/(expenditure)		61,361	(4,880)	56,481	84,014
Transfers between funds		(2,964)	2,964	-	-
Other recognised gains:					
Net movement in funds		<u>58,397</u>	<u>(1,916)</u>	<u>56,481</u>	<u>84,014</u>
Reconciliation of funds:					
Funds b/fwd		<u>153,090</u>	<u>39,688</u>	<u>192,778</u>	<u>108,764</u>
Funds c/fwd		<u>211,487</u>	<u>37,772</u>	<u>249,259</u>	<u>192,778</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 30 form part of these financial statements

**St Andrew Maghull
Balance Sheet
As at 31 December 2019**

Charity Number: 1134643

	Note	2019 £	2018 £
Fixed Assets			
Current Assets			
Debtors	8	1,302	3,110
Cash at bank and in hand	9	249,122	191,067
		250,424	194,177
Creditors: Amounts falling due within one year	10	1,165	1,399
Net Current Assets		249,259	192,778
Total Net Assets		249,259	192,778
Funds of the charity			
General Fund		211,487	153,090
Total Unrestricted Funds	11	211,487	153,090
Restricted Funds	12	37,772	39,688
Total Funds		249,259	192,778

The notes on pages 19 to 30 form part of these financial statements

**St Andrew Maghull
Balance Sheet
As at 31 December 2019 (cont.)**

Charity Number: 1134643

In approving these financial statements as trustees of the charity we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the trustees on 15th October 2020.

Chair of PCC - Reverend Janice Hill,



Treasurer - Patricia Hugo,



The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts

For the year ended 31 December 2019

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

St Andrew Maghull meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by St Andrew Maghull is the £ Sterling.

1b. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS102.

1c. Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

1 Accounting Policies (cont.)

1d. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to St Andrew Maghull, or St Andrew Maghull is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1e. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2019

1 Accounting Policies (cont.)

1f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1g. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable Activities

a) Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2019

1 Accounting Policies (cont.)

1h. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1i. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 11.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 12.

Endowment funds are resources received by the charity which represent capital, which can be held as either a permanent or expendable endowment. Permanent endowments are where the trustees have no power to convert it into income and apply it to the charitable objectives. Expendable endowment is distinguishable from income funds in that there is no requirement to spend or apply the capital unless, or until the trustees decide to do so.

1j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2019

1 Accounting Policies (cont.)

11. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1m. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Donations and Legacies

	2019 £	2018 £
Giving Planned	58,633	61,972
Giving loose	6,626	5,935
Donations	12,089	8,281
Tax Reclaimed	14,418	15,342
Legacies	137,906	116,066
Recurring Grants	-	3,340
Non Recurring Grants	2,028	56
	<u>231,700</u>	<u>210,992</u>

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

3. Charitable Activity Income

	2019	2018
	£	£
Use of Church Buildings	5,688	6,097
Social/Youth Income	-	487
Church Fees	31,883	30,215
Just Giving/ Easy Fundraising	5	127
Church Bookstall	45	-
	<u>37,621</u>	<u>36,926</u>

4. Investment Income

	2019	2018
	£	£
Dividends	-	75
Interest Receivable	5,373	3,411
	<u>5,373</u>	<u>3,486</u>

5. Other Income

	2019	2018
	£	£
Insurance Claims	-	1,332
	<u>-</u>	<u>1,332</u>

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2019 £	<i>Total 2018 £</i>
Charitable Activities	239,564	5,755	245,321	161,715
	<u>239,564</u>	<u>5,755</u>	<u>245,321</u>	<u>161,715</u>

7. Transfers Between Funds

A contribution towards a new platform was kindly bequeathed by a former parish member. The trustees also transferred funds from the General funds towards the building of a new platform which was urgently needed.

8. Debtors

	2019 £	<i>2018 £</i>
Amounts falling due within one year		
Trade debtors	1,302	3,110
	<u>1,302</u>	<u>3,110</u>

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

9. Cash at bank and in hand

	2019	2018
	£	£
Cash at bank	70,462	39,516
Short term deposits	178,647	151,538
Cash in hand	13	13
	<u>249,122</u>	<u>191,067</u>

10. Creditors: Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	-	324
Other creditors	90	-
Accruals and deferred income	1,075	1,075
	<u>1,165</u>	<u>1,399</u>

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

11. Unrestricted Funds

	<i>Balance brought forward 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers between funds £</i>	<i>Gains & losses £</i>	<i>Balance carried forward 2018 £</i>
<i>General Fund</i>	<i>76,080</i>	<i>237,479</i>	<i>(153,462)</i>	<i>-</i>	<i>(7,007)</i>	<i>153,090</i>
<i>Designated Funds</i>						
<i>Total Funds (previous year)</i>	<i>76,080</i>	<i>237,479</i>	<i>(153,462)</i>	<i>-</i>	<i>(7,007)</i>	<i>153,090</i>

	Balance brought forward 2018 £	Income £	Expenditure £	Transfers between funds £	Gains & losses £	Balance carried forward 2019 £
General Fund	153,090	258,680	(224,427)	(2,964)	27,108	211,487
Designated Funds						
Total Funds (current year)	153,090	258,680	(224,427)	(2,964)	27,108	211,487

The notes on pages 19 to 30 form part of these financial statements

St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

12. Restricted Funds

	Balance brought forward 2017 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2018 £
<i>Sunday Tea/ Coffee Fund</i>	71	499	(496)	-	74
<i>Car Park Fund</i>	3,094	-	(2,812)	-	282
<i>Organ Fund</i>	6,532	5,000	(659)	-	10,873
<i>Platform Fund</i>	10,400	126	(660)	-	9,866
<i>Ladies Guild Fund</i>	1,197	379	(24)	-	1,552
<i>Youth Fund</i>	1,252	-	-	-	1,252
<i>Bells Fund</i>	2,374	5,414	(420)	-	7,368
<i>Social Fund</i>	1,732	487	(100)	-	2,119
<i>Fabric Fund</i>	1,119	-	-	-	1,119
<i>Livewires Fund</i>	-	250	-	-	250
<i>Other Restricted Funds</i>	4,913	3,102	(3,083)	-	4,932
Total Funds (previous year)	32,684	15,257	(8,254)	-	39,687
<i>Other Funds</i>					
<i>Church magazine Fund</i>	4,901	2,578	(2,825)	-	4,654
<i>Childrens Society Fund</i>	12	-	(12)	-	-
<i>Votive Candles Fund</i>	-	22	-	-	22
<i>Childrens Corner Fund</i>	-	502	(246)	-	256
Total other funds (previous year)	4,913	3,102	(3,083)	-	4,932
	Balance brought forward 2018 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2019 £
<i>Sunday Tea/ Coffee Fund</i>	74	635	(690)	-	19
<i>Car Park Fund</i>	282	-	-	-	282
<i>Organ Fund</i>	10,873	145	-	-	11,018
<i>Platform Fund</i>	9,866	-	(12,830)	2,964	-
<i>Ladies Guild Fund</i>	1,552	343	(143)	-	1,752
<i>Youth Fund</i>	1,252	-	-	-	1,252
<i>Bells Fund</i>	7,368	-	-	-	7,368
<i>Social Fund</i>	2,119	1,167	(100)	-	3,186
<i>Fabric Fund</i>	1,119	-	-	-	1,119
<i>Livewires Fund</i>	250	-	-	(250)	-
<i>Other Restricted Funds</i>	4,933	13,724	(7,131)	250	11,776
Total Funds (current year)	39,688	16,014	(20,894)	2,964	37,772

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St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

12. Restricted Funds (cont.)

	<i>Balance brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers between funds</i>	<i>Balance carried forward</i>
	2018				2019
	£	£	£	£	£
Other Funds					
Church Magazine Fund	4,655	1,018	(1,806)	-	3,867
Votive Candles Fund	22	86	-	-	108
Childrens Corner Fund	256	620	(493)	250	633
Cemetery Maintenance Fund	-	12,000	(4,832)	-	7,168
Total other funds (current year)	4,933	13,724	(7,131)	250	11,776

13. Analysis of Net Assets

Previous year ended 31 December 2018

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>
Current Assets	154,489	39,688	194,177
Current Liabilities	(1,399)	-	(1,399)
	<u>153,090</u>	<u>39,688</u>	<u>192,778</u>

Current year ended 31 December 2019

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Totals Funds £</i>
Current Assets	212,652	37,772	250,424
Current Liabilities	(1,165)	-	(1,165)
	<u>211,487</u>	<u>37,772</u>	<u>249,259</u>

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St Andrew Maghull
Notes to the Accounts (cont.)
For the year ended 31 December 2019

14. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 December 2018.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	195,735	15,257	210,992
Comparative activities	36,926	-	36,926
Investments	3,486	-	3,486
Other income	1,332	-	1,332
Total income	237,479	15,257	252,736
Expenditure on			
Charitable activities	153,461	8,254	161,715
	153,461	8,254	161,715
Net losses on investments	(7,007)	-	(7,007)
Net income	77,011	7,003	84,014
Other Recognised gains:			
Net movement in funds	77,011	7,003	84,014

The notes on pages 19 to 30 form part of these financial statements