

**St Andrew Maghull
Annual Report
&
Financial Statements
For the year ended
31 December 2021**

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Reference and Administrative Information

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.

Charity Registration 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

For the period 1st January 2021 until the 31st December 2021, the following people served as members of the Parochial Church Council:

Team Rector	Rev Janice Hill	(Chair of PCC) to July 2021
Team Clergy	Rev Dave Hamlett	to November 2021
	Rev Simon Elliott	
Curate	Rev Gordon MacLeod	
Readers	Mrs Claire Sherman	
	Mr Dave Sherman	
Church Wardens	Mrs Gillian Grace	
	Mr Keith Wilkinson	
Deanery Synod Reps	Miss Helen Fawcett	Also Deputy Warden
	Mr Geoff Walker	
	Mr Bruce Hubbard	
Elected Members	Mrs Karen Blanchard	Secretary Co-opted from May 2021
	Mrs Patricia Hugo	Treasurer Co-opted from May 2021
	Mr Martin Doran	
	Mrs Hazel Mattinson	to May 2021
	Mrs Alison Crawford	
	Mr Dan Hugo	
	Mr Jimmy Entwistle	from June 2021
	Mrs Elaine Entwistle	from June 2021
	Mr Phil Pimblett	from August 2021
	Mrs Norma Pimblett	from August 2021

The Team Rector, Team Clergy and Readers were licensed by the Bishop of Liverpool. Clergy are ex-officio members of the PCC. Readers were ex-officio members of the PCC until November 2020, when they were co-opted onto the PCC, following a change in Church Representation rules.

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

St Andrew's Maghull Church of England Primary School, Deyes Lane, Maghull, L31 6DE

Head Teacher - Mrs Susan Kerwin to October 2021

Acting Head – Mr Simon Jones from November 2021

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

Independent Examiner - Sefton CVS, Burlington House, Crosby Road North, Waterloo. L22 0PT

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

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

Architect – to April 2021 Rebecca Grimshaw, Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX

Architect – from April 2021 W.Schafer Associates, 56 Belvedere Road, Ashton in Makerfield, Lancashire, WN4 8RU

Day to day management of the Church was exercised by the Standing Committee.

Structure, Management and Governance

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.

The PCC operates four sub-committees: Standing, Social, Finance and Fabric. The Team Rector (or clergy in the absence of a 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, Gill Grace

Fabric Committee: Keith Wilkinson (Chair), Helen Fawcett (H&S Officer), Keith Illingworth, Brian Mort, Dan Hugo, Dennis Fawcett, Bill Fitzgerald, Brian Blanchard

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

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

Related Trusts:

Ancient Maghull Chapel Trust – registered charity no. 1014106, the Team Rector, 2 Churchwardens and two people appointed by the PCC are trustees

Maghull Parish Institute – registered charity no. 245712, The Rector was an ex-officio member of the committee

St Andrew Maghull CofE School – Rev Simon Elliott is a foundation school governor 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

Risk Assessments:

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.

Covid 19 Infection Risk

Full and thorough risk assessments were carried out before church reopening during the pandemic took place, following all government guidelines, beginning in 2020 and continuing in 2021. Initially, a booking system for services was in place, to limit numbers attending and restrict where people sat; thorough cleaning of used seats if services took place within 72 hours; hand sanitiser used by everyone upon entering and leaving church; face masks worn; ventilation ensured; a system of marshalls to ensure social distancing. All measures remained under constant review to comply with any changes in requirements as the situation evolved and restrictions eased.

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 and Regulation

The post of Church H&S Officer is held by Helen Fawcett. 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.

In January 2020 the church adopted the Church of England national Parish Safeguarding Policy concerning children, vulnerable adults, recruitment and domestic abuse.

Data Protection

The Data Compliance Officer ensures church compliance with current Data Protection law. Data Protection legislation is adhered to in church procedures – notably for keeping in touch with church members during Corona Virus restrictions and when capturing information on those attending church activities.

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 and St Thomas

One Vision:

Maghull and Mellinga 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 2021 were to provide the following public benefits:

1. To develop a plan to move from Covid lockdown and restrictions towards the Post Covid Church, including a review of worship, and working to achieve the Child Friendly Church award.
Discussions opened on how the church and Team will move forward in the future, but remain in abeyance following the Rector's retirement in July 2021, awaiting the appointment of a new incumbent.
2. To maintain financial stability through continuing monitoring of costs and encouraging new ways of giving.
Ongoing
3. To monitor Pastoral contacts to ensure keeping in touch with those on the GDPR permission list and those who come to church for occasional offices.
Ongoing
4. To maintain and develop School links, initially through Special services.
Rev Simon Elliott has maintained links throughout the year, using personal visits and Zoom when this was not possible. This remains ongoing.

5. **A Team objective: To help to develop the 3Ghub based at St James.**
Despite the extra difficulties brought about by Covid restrictions, a Memory Cafe did attract some funding and complete a successful trial opening period at St James' church from October to December 2021.

Achievements and Performance

Children, Young People and Families work

Rev Simon Elliott – Report

In terms of work with children, young people & families including our schools ministry and links, the whole of 2021 was very much affected by the Covid situation. Much of what we have been able to do / offer previously such as toddler / stay and play groups, KFC after school club and so on was unable to restart through the year. Various plans were made at different points in the year for school assemblies and class visits for RE lessons, and for school visits to our churches for services and other things and so on that had to then be altered or changed due to the changing Covid case numbers and situation.

Through all this Rev Simon has, when possible, been delighted to visit schools for assemblies and RE lessons and to host the occasional school class visit to a church building, and alongside that has continued to provide schools with prerecorded assemblies as well as joining services and class lessons on Zoom, when in person events were not possible. 'Baptising' his daughter's doll on Zoom for a lesson with a class from St Andrew's CE School is a memory that will last long! Having the option of events on Zoom and being able to provide schools with prerecorded assemblies and so on via YouTube has been a real help through this pandemic, but also has meant that when in person events have been able to happen, the joy of actually being face to face with the children, seeing their smiles and enthusiasm, and interacting with them in person, has been really emphasised! A couple of particular highlights in terms of all this work with schools were the Remembrance Day service that Rev Gordon and Rev Simon were able to lead together in church with members of the school worship 'WOW' group for the whole of St Andrew's school, that the Deyes High School Christmas service was able to happen at St Andrew's Church, and Rev Gordon being able to join Green Park Primary for their Christmas service even though the venue had to be changed from St James Church to the school hall for practical Covid related reasons. All this ongoing work with primary schools, in person and online, has been with St Andrew's CE Primary, Green Park, Hudson, Melling and Summerhill schools. Rev Simon continues to be on the governing board at St Andrew's and by the end of 2021 had been approached about filling a governor vacancy at Green Park also.

It was great that all age friendly parade services were able to start again at St Andrew's for Harvest in October, for Remembrance Sunday in November when the children's and youth service was led by Martin Doran in the Parish Hall before joining together with those at the service in the church building for the Act of Remembrance at the war memorial lych gate, and for our Toy Service in December (it was great that the Toy services across the team saw a tremendous amount of gifts donated that went to SWACA and the Maghull Lions to be distributed for Christmas to families and children they support). These parade services have all been really well attended and received, and it has been great to work with the Uniformed Organisations and the worship group from St Andrew's school for them.

Church4All continued to meet each Sunday on Zoom when in person services were not possible and then in person when able to again with appropriate procedures and regulations in place, and continues to be a supportive, welcoming and fun service for people of all ages who enjoy more informal worship.

Finally, it was a delight to be able, again with appropriate regulations and procedures in place, to have Christingle and Crib services in December at St Thomas and St Andrew's, and community carols events at St Peter's, with the Brownies - though sadly Hudson school had to pull out due to Covid case numbers, and at St James where we enjoyed being joined by St John Bosco RC Primary School choir.

We look forward to hopefully being able to reach out and offer more as the Covid situation hopefully settles more and more as we move into 2022 and beyond!

Older People

Reverend Dave Hamlett took the lead on ministering to the 3rd Age until his retirement in November 2021.

Pastoral Care visits to provide support for the older people who are sick, bereaved etc. could not take place but our monthly meeting of our Bereavement Group did resume in 2021. Pastoral support for those in need continued in 2021, with regular telephone contact, online services and a telephone act of worship followed by the opportunity for a chat whilst still on the telephone line. As church reopened and personal contact resumed more regularly, these services decreased.

Members of the congregation approved by the PCC to assist with Communion remained unable to take Communion to the housebound due to the close personal contact required.

Happily, the Luncheon Club resumed for a trial in November 2021, with limited numbers.

Maghull and Melling Church of the Third Generation – MMC3G – is an initiative started across the Team during 2019, to provide ministry for older members of our congregations and community. Activities resumed in 2021, with a programme of events from July to October, including a barbecue and Celebration of Age service.

In November 2019 Pat Dunbar took on the role of Pastoral Outreach Worker, focusing on the Third Age, with the aim of reaching out to the wider community, including Care Homes and Sheltered Housing, as well as carrying out pastoral visits and offering Home Communion. Unfortunately the pandemic severely restricted the links and possibilities available; Covid restrictions meant that plans could not be progressed and brought to fruition, as intended. But much time was spent in 2021 working to set up and open, for a trial period, a Team project of a Memory Cafe based at St James' Church. This ran from October to December and was well received, attracting grant funding.

Funerals in 2021, both in our churches and also at the Crematoria, have enabled a different outreach opportunity to engage with families who have lost loved ones.

Our Team Memorial Service went ahead with many families able to remember loved ones departed.

Learning and Growing Together

Teaching, learning and growing together has continued, despite restrictions, through online meeting and sharing via Zoom, as well as a resumption of in-person meeting in the summer.

Lent study courses were led by Rev Dave Hamlett and Pat Dunbar - 'Walking with Jesus'. They also led summer Bible Study courses - 'Revelation – Faithfulness in Testing Times' by Ian Paul.

The Zoom Book Club continued in 2021, reading and discussing different Christian books.

Regular Team prayers take place at different times across the week.

Through the church website and emailed weekly bulletins St Andrew's has been providing information including weekly Bible readings, service times and information updates.

Worship

Until her retirement in July 2021, Reverend Janice Hill held 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.

St Andrew's was able to reopen for services in March 2021, when opening was both permitted by the government and considered safe by the PCC, following closure in January 2021 for services, although funerals were permitted. Initially, church had to be somewhat different, with restricted numbers, a booking system, no singing and a strict cleaning regime to ensure compliance with Covid regulations and advice and to keep everyone safe; later in the year restrictions and procedures eased, with a return to taking Communion in September.

Team online Church2You has continued for those unable to come to church, but the frequency reduced to once a fortnight as services in church have become re-established.

The Wednesday morning service was reintroduced in August 2021.

Family-orientated Church4All continued to meet on Sunday afternoons via Zoom.

A Telephone Service via telephone conferencing, taking place on Thursdays, was launched in November 2020 for those without access to the Internet and continued into the first part of 2021.

The average attendance for Sunday worship in 2021, was 48 adults, 7 children (34 adults and children in 2020). The average Wednesday morning service attendance in 2021 was 13 adults.

The YouTube Team Church2You overall average viewings in 2021 was 96 per service, this breaks down as 138 when churches were closed; 78 when it was produced weekly after church reopening; 55 when frequency was then reduced in September.

Two Christingle Services took place on Christmas Eve in 2021, making use of a booking system to restrict numbers when the virus risk suddenly increased; around 60 people attended each one. 209 adults and 88 children attended services at St Andrew's over Christmas (140 in 2020). The two online Church2You services in December received 106 viewings.

55 adults and 2 children attended St Andrew's on Easter Sunday. (Church was sadly closed on Easter Sunday 2020).

Throughout the pandemic conditions of 2020 and 2021 the clergy, wardens and other members of the St Andrew's community have striven to maintain contact with the church family and beyond

and offer opportunities to worship in a variety of ways – phone, internet, post - seeking to meet differing needs in different ways, especially when the church building was not accessible.

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 15 (6 in 2020). The number of weddings was 7 and 1 blessing in 2021 (3 in 2020). It was pleasing to see an increase in these following the strict restrictions of 2019.

The clergy conducted 55 funerals (67 in 2020), of which 23 were in the church and 32 at the local crematoria. A new funeral booking procedure was introduced early in 2020, making the process easier and more streamlined for bereaved families.

The Team Bereavement Group did manage to meet during 2021, offering support to bereaved families. A Memorial Service took place in the autumn, for those wishing to remember a lost loved one.

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. In 2021 the Remembrance service was again held in church, with a Remembrance service for the young people and uniformed organisations held separately.

The death of Prince Philip was marked by the flying of the flag at church and the ringing of the church bells.

The Maghull and Melling Team has ensured that the A Church Near You website has stayed up to date with contact details and 'what's on' information for all four Team churches throughout 2021. Keeping in touch with people has been hugely important and has been carried out through a network of telephone contacts, a weekly emailed bulletin and postal contact, when deemed safe.

The Saturday Bulletin reaches in excess of 100 homes with some people passing it on to others, some being printed for those without email. All those contacted have indicated that they are happy to receive contact from church.

Members of the church community continued to reach out to hospitals and those within them by making and sending knitted items, such as beanie hats (for premature babies). Hats and scarves were sent to an inner city Liverpool church to help with outreach projects.

A Toy Service in December resulted in a large quantity of toys being donated to Sefton Women's and Children's Aid (SWACA), a local charity which supports women and children fleeing abusive homes, to ensure that affected children would have a treat and a surprise on Christmas Day.

Woodlands Hospice was able to return to church in December for its annual Light up a Life Service.

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.

Local Clergy of all denominations meet regularly to discuss working together and for prayer.

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

Fabric

The Fabric Committee has overseen regular maintenance of the church and grounds through the year. Regular checks are carried out and action taken as necessary.

A new architect was appointed in April 2021.

Roof leaks and associated problems with damp have been an ongoing problem, continuing into 2022. Repairs were carried out in Spring 2021, but autumn storms saw the problem return.

The gardeners' shed had to be repaired and tools replaced in 2021 following a burglary.

The wire harness at the top of the tower was safety checked and advice on safe access for flag flying was sought. Sadly, it was concluded that, for Health & Safety reasons, access to the tower is no longer possible meaning that the flag can no longer be flown. A solution to this will be sought in 2022.

The access roadway around church was resurfaced.

The Gardening Team has continued to take care of church grounds, attending throughout the year in all weathers.

Throughout the year, including during periods of lockdown and restrictions, the Fabric Committee and Gardening Team have remained mindful of the responsibility to maintain the fabric of the church, the grounds, graveyard and car park and to fulfil Health and Safety and insurance requirements.

Finance

St Andrew's bookkeeping is outsourced to Sefton CVS; who also fulfil the role of Independent Examiner for the church.

Periods of closure and restricted and reduced attendance during 2021 inevitably have had an impact on church finances. In comparison with pre-pandemic times, giving has decreased from Weekly Envelopes and Loose Cash Collection, resulting in a reduction in the Gift Aid & GASDS Tax Claim, although St Andrew's is fortunate in having many who give regularly through the Parish Giving Scheme and by Standing Order. Much revenue from things such as Hall hire and fees from weddings, baptisms has been lost, although some activities resumed in 2021; yet many outgoings have remained. This leaves the church in a much less stable financial situation at the end of 2021 than before the pandemic.

Our People

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

Pat Dunbar took on the role of Parish Outreach Worker, focussing on the Third Age, in November 2019; this ended in December 2021.

Sue Tremarco continued in the post of Parish Administrator and ran the church booking system for all the Team churches, when restricted opening was in operation.

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. During 2020 and 2021 all the extra work brought about by Corona virus restrictions has proved an additional, heavy burden, especially for the Church Wardens; their commitment, care and good humour is greatly appreciated.

Team Readers	Mrs Claire Sherman Mr David Sherman Mrs Pat Dunbar
Local Missional Leader	Mr Martin Doran
Outreach and Pastoral Worker	Mrs Pat Dunbar
Emeritus Readers	Mr John Johnson Mrs Edith Sinjakli
Organist	Mr Gareth Edwards
Sacristan	Mrs Norma Pimblett
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
Fire Marshall	Mr Jimmy Entwistle
Safeguarding Officer	Mrs Louise Edwards
Child Protection Officer	Helen Fawcett
Vulnerable Adults' Officer	Mrs Alison Crawford
Data Compliance Officer	Mr James Milligan
Hall Manager	Mr Brian Blanchard
Cathedral Parish Representative	Mrs Gill Grace
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
Communications Coordinator	Mrs Louise Edwards
School Liaison	Mr Brian Blanchard
Coordinators-Uniformed Organizations	Mrs Sue Clare; Mr Paul Clare

Our Aims for 2022

1. To look forward to the appointment of a new Team Rector, being ready to welcome and work with that person, while continuing to move forward following the time of Covid restrictions, reviewing worship patterns as appropriate, and seeking to re-institute work to achieve the Child Friendly Church award.
2. To maintain financial stability through continuing monitoring of costs and encouraging new ways of giving; notably seeking to progress an application to be part of a pilot scheme for contactless giving in church.
3. To seek to do what we can to give pastoral support where needed, including those impacted by Covid and the interregnum. This includes seeking to keep our monthly Bereavement Support group running and arranging training for those running this group.
4. To maintain and develop School links, enjoying the re-established personal visits by clergy into school and by schools into church; and seeking to maintain and build on the momentum that has been built so far through the successful reintroduction of regular Parade services with our uniformed organisations and church school in the latter part of 2021.
5. A Team objective: To support efforts to take the Memory Cafe forward in 2022.

S. M. Elliott
5/1/22

St Andrew Maghull

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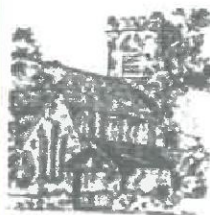
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St Andrew Maghull

Annual Report of the Parochial Church Council

For the year ended 31st
December 2021

Charity Registration No. 1134643;
Registered Address: St Andrew's Church
Maghull, 22 Damfield Lane, Maghull,
Liverpool, L31 6DD



Independent Examiner's Report To the trustees of St Andrew Maghull For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the St Andrew Maghull for the year ended 31 December 2021.

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

13th April 2022

St Andrew Maghull

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	81,011	762	81,773	87,302
Charitable activities	3	29,742	-	29,742	25,921
Investments	4	3,753	-	3,753	5,482
Total income		114,506	762	115,268	118,705
Expenditure on:					
Charitable activities	5	154,150	3,107	157,257	166,715
Total expenditure		154,150	3,107	157,257	166,715
Net gains on investments		17,627	-	17,627	10,682
Net expenditure		(22,017)	(2,345)	(24,362)	(37,328)
Transfers between funds		(73)	73	-	-
Other recognised gains:					
Net movement in funds		(22,090)	(2,272)	(24,362)	(37,328)
Reconciliation of funds:					
Funds b/fwd		176,315	35,616	211,931	249,258
Funds c/fwd		154,226	33,343	187,569	211,929

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 20 to 30 form part of these financial statements

St Andrew Maghull Balance Sheet

As at 31 December 2021

Charity Number: 1134643

	Note	2021 £	£	2020 £
Current Assets				
Debtors	6	-		892
Cash at bank and in hand	7	188,270		213,286
		188,270		214,178
Creditors: Amounts falling due within one year	8	701		2,250
Net Current Assets			187,569	211,928
Total Net Assets			187,569	211,928
Funds of the charity				
General Fund			154,226	176,315
Total Unrestricted Funds	9		154,226	176,315
Restricted Funds	10		33,343	35,614
Total Funds			187,569	211,929

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 5th May 2022.

Chair of PCC - Reverend Simon Elliott,



Treasurer - Patricia Hugo,



The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts

For the year ended 31 December 2021

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.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

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.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

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.

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

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 9.

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 10.

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 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

1 Accounting Policies (cont.)

1l. 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

	2021 £	2020 £
Giving Planned	54,888	54,713
Giving loose	1,337	1,249
Donations	2,993	5,210
Tax Reclaimed	12,625	12,522
Legacies	3,000	3,279
Non Recurring Grants	6,930	10,329
	<u>81,773</u>	<u>87,302</u>

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

3. Charitable Activity Income

	2021 £	2020 £
Use of Church Buildings	2,607	1,837
Church Fees	27,120	23,988
Electronic Giving	15	96
	<u>29,742</u>	<u>25,921</u>

4. Investment Income

	2021 £	2020 £
Interest Receivable	3,753	5,482
	<u>3,753</u>	<u>5,482</u>

5. Charitable Activities Expenditure

	Activities Undertaken Directly £	Total 2021 £	Total 2020 £
Charitable Activities	157,257	157,257	166,715
	<u>157,257</u>	<u>157,257</u>	<u>166,715</u>

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

6. Debtors	2021	2020
	£	£
Amounts falling due within one year		
Trade debtors	-	892
	<u>-</u>	<u>892</u>
	<u>-</u>	<u>892</u>
7. Cash at bank and in hand	2021	2020
	£	£
Cash at bank	51,929	59,559
Short term deposits	136,341	153,714
Cash in hand	-	13
	<u>188,270</u>	<u>213,286</u>
	<u>188,270</u>	<u>213,286</u>
8. Creditors: Amounts falling due within one year	2021	2020
	£	£
Other creditors	1	100
Accruals and deferred income	700	2,150
	<u>701</u>	<u>2,250</u>
	<u>701</u>	<u>2,250</u>

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

9. Unrestricted Funds

	Balance brought forward 2018 £	Income £	Expenditure £	Transfers between funds £	Gains & losses £	Balance carried forward 2020 £
<i>General Fund</i>	211,486	117,109	(163,039)	77	10,682	176,315
<i>Total Funds (previous year)</i>	211,486	117,109	(163,039)	77	10,682	176,315

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Gains & losses £	Balance carried forward 2021 £
General Fund	176,316	114,506	(154,148)	(73)	17,627	154,228
Total Funds (current year)	176,316	114,506	(154,148)	(73)	17,627	154,228

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

10. Restricted Funds

	Balance brought forward 2019 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2020 £
<i>Sunday Tea/ Coffee Fund</i>	19	103	(121)	-	1
<i>Car Park Fund</i>	282	-	-	-	282
<i>Organ Fund</i>	11,018	-	-	-	11,018
<i>Flower Fund</i>	1,752	-	-	-	1,752
<i>Youth Fund</i>	1,252	-	-	-	1,252
<i>Bells Fund</i>	7,368	-	-	-	7,368
<i>Social Fund</i>	3,136	-	(50)	-	3,136
<i>Fabric Fund</i>	1,119	233	(336)	-	1,016
<i>Other Restricted Funds</i>	11,776	1,260	(3,169)	(77)	9,790
Total Funds (previous year)	37,772	1,596	(3,676)	(77)	35,615
Other Funds					
<i>Church magazine Fund</i>	3,867	240	(274)	(77)	3,756
<i>Votive Candles Fund</i>	108	-	-	-	108
<i>Childrens Corner Fund</i>	633	-	(280)	-	353
<i>Cemetery Maintenance fund</i>	7,168	-	(1,664)	-	5,504
<i>Deanery Fund</i>	-	1,021	(951)	-	70
Total other funds (previous year)	11,776	1,261	(3,169)	(77)	9,791
	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>Sunday Tea/ Coffee Fund</i>	1	-	-	73	74
<i>Car Park Fund</i>	282	-	(282)	-	-
<i>Organ Fund</i>	11,018	-	(473)	-	10,545
<i>Flower Fund</i>	1,752	-	(70)	-	1,682
<i>Youth Fund</i>	1,252	-	-	-	1,252
<i>Bells Fund</i>	7,368	-	(336)	-	7,032
<i>Social Fund</i>	3,136	-	(111)	-	3,025
<i>Fabric Fund</i>	1,016	-	-	-	1,016
<i>Other Restricted Funds</i>	9,790	762	(1,835)	-	8,717
Total Funds (current year)	35,615	762	(3,107)	73	33,343

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

10. Restricted Funds (cont.)

	Balance brought forward			Transfers between funds	Balance carried forward
	2020	Income	Expenditure		2021
	£	£	£	£	£
Other Funds					
Church Magazine Fund	3,754	-	-	-	3,754
Votive Candles Fund	109	-	-	-	109
Childrens Corner Fund	353	-	-	-	353
Cemetery Maintenance Fund	5,504	-	(1,835)	-	3,669
Thursday Lunch Fund	-	762	-	-	762
Deanery fund	69	-	-	-	69
Total other funds (current year)	9,790	762	(1,835)	-	8,717

11. Analysis of Net Assets

Previous year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Assets	178,565	35,613	214,178
Current Liabilities	(2,250)	-	(2,250)
	176,315	35,613	211,928

Current year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Totals Funds £
Current Assets	154,927	33,343	188,270
Current Liabilities	(701)	-	(701)
	154,226	33,343	187,569

The notes on pages 20 to 30 form part of these financial statements

St Andrew Maghull

Notes to the Accounts (cont.)

For the year ended 31 December 2021

12. 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 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	85,706	1,596	87,302
Comparative activities	25,921	-	25,921
Investments	5,482	-	5,482
Total income	117,109	1,596	118,705
Expenditure on			
Charitable activities	163,038	3,676	166,717
	163,038	3,676	166,717
Net gains on investments	10,682	-	10,682
Net expenditure	(35,248)	(2,080)	(37,330)
Transfers between funds	77	(77)	-
Other Recognised gains:			
Net movement in funds	(35,171)	(2,157)	(37,330)

The notes on pages 20 to 30 form part of these financial statements