

**St Andrew Maghull  
Annual Report  
&  
Financial Statements  
For the year ended  
31 December 2018**

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

## St Andrew Maghull Contents

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**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.

**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 & families  
Third age active retired & elderly frail  
Occasional Offices - Baptisms, Weddings & Funerals  
Prayer & 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, in particular the specific guidance to charities concerned with the advancement of religion.

Our aims for 2018 were to provide the following public benefits:

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**Mission**

1. To work with the Team to develop a vision for mission (Achieved and ongoing)  
The Team prayed during December 2017, then had PCC meetings in January to discuss the past and the present, followed by an Away day in February to look to the future, which resulted in the document THE 80- 80 things to do.

2. To identify and progress 3 priorities as determined by Team and PCC (Ongoing and as identified in THE 80)

3. To appoint a new communications rep to work with the Team to improve communications within and outside the Church and Team (Achieved)

*Louise Edwards is the representative on the Communications group for St Andrews. The group has completed various tasks including - an electronic diary has been created for the team, notices reviewed, publicity for Christmas discussed.*

4. To work with the Team to agree new roles for posts available (Achieved, Recruitment ongoing)

*One post Team Vicar with Third Age oversight recruited - Reverend David Hamlett to be licensed 24th March 2019. Next posts to be advertised when Payment plan agreed for Parish share Arrears within the Team.*

5. To develop new Team Baptism Policy (Achieved and ongoing)

*New Policy agreed implementation to be worked on during 2019.*

**Finance**

To arrange for the duties of treasurer to be undertaken by a new treasurer or other arrangement (Achieved)

*New Treasurer appointed; Tricia Hugo working with Finance Committee*

**Administrative**

1. To appoint and induct new Parish Administrator (Achieved)

*Sue Tremarco was appointed in April 2018*

2. To develop new systems to meet new data protection legislation (Ongoing)

**Fabric**

To complete work agreed by PCC on Platform, Remembrance Chapel, Crèche and Children's Area (Ongoing)

*Awaiting decision on platform from Chancellor, Remembrance Chapel reinstated as a Chapel with new chairs, Children's Area being redeveloped- applied for permission to extend.*

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In addition a quinquennial report was completed for the Church and the Ancient Chapel and a programme of works has been agreed.

## **Achievements and Performance**

### **Children, Young People and Families Work**

In April 2018 St Andrew's PCC decided that the church should work towards the Child Friendly Church Award.

Livewires was our Sunday morning teaching and worship session for children aged from 3 years of age up to July 2018. Underpinned by regular prayer, the children had leaders offering a structured learning process with opportunity for experiencing modern lively worship. Alternative provision parallel with the 10am service is being developed.

Sunday afternoon Church 4All 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. A group of 24 members of the church family, including 16 children, attended the Big Church Day Out in June in Cheshire.

Active steps have been taken to welcome children into church during services including new pew bags for children, with a Christian-based content (e.g. books, toys), for use by parents and children when in church. These were kindly donated by the Holden family in memory of their parents.

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 children in Year 6 leading to a service of Confirmation. In May 2018 children from school visited church for an Experiencing Pentecost activity, helped by church members. St Andrew's School held Harvest and Christmas services in church; Christmas services also took place in church for Summerhill Primary and Deyes High.

A school mums' coffee hour began on a trial basis in September 2018, one morning a week, welcoming parents and carers to the church hall for a drink and a natter after dropping their children off at school. This has proved successful and continues beyond 2018.

We have continued to strengthen links with Uniformed Organisations and the reintroduction of a monthly Parade Service during 2018 has proved popular. Uniformed organisations have continued to work together with church to improve the Church Car Park and to make it more secure, with the addition of extra lighting.

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**Older People**

St Andrew's Luncheon Club provides a fortnightly healthy meal for the older generation from within our community. 642 meals were served in 2018. 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.

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

**Learning and Growing Together**

A Team Away Day in February 2018 established the vision for the Maghull and Melling Team, identifying 80 different action points to address to progress mission in Maghull and Melling.

St Andrew's church, along with other churches in the Deanery, was open between Ascension Day and Pentecost in May 2018 in support of the Archbishops' prayer initiative - Thy Kingdom Come. People from across the Deanery took part in a pilgrimage between churches.

The Lent Course entitled "Six steps to loving your Church" this year was led by Rev Penny Leeman and Revd Janice Hill.

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 became established during the year, to complement the existing monthly Men's Breakfast.



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**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.

We offered a healing ministry during our Communion service on the first Sunday of each month when possible. We would estimate that a quarter of the congregation comes forward to receive this ministry when it is offered.

The average attendance for regular Sunday worship in 2018 was 91 including children (111 in 2017). The monthly Keystone Parade at 10am and Keystone service at 11.30am one Sunday each month ran until the summer, when Keystone was replaced by a monthly Parade service featuring the uniformed organisations and by the introduction of the new Sunday afternoon Church4All in October, led by Martin Doran and his team. Church4All meets in the Church Hall and offers a more contemporary and relaxed style of worship including activities for children.

There is a mid-week Communion Service each Wednesday morning with an attendance of about 15 people (26 in 2017). 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 2018, 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. 122 adults and children participated in St Andrew's Christmas services; (593 attended over Christmas and Advent in 2017) and attendance on Easter Sunday was 151 (154 in 2017).

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**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 40 (42 in 2017), the number of weddings was 15 (9 in 2017) and the clergy conducted 33 funerals (39 in 2017), of which 26 were in the church and 7 at the local crematoria.

In May a celebration of our church bells was held, to mark their centenary and their return after an absence for refurbishment; this was well supported by people from all sections of the Maghull community. In December St Andrew's hosted the Woodlands Hospice Light up a Life service; church members held a fund-raising buffet in support of Woodlands Hospice and presented them with a cheque at this event. Local schools held their annual Christmas Services in St Andrew's Church.

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 2018 the poignancy was enhanced by the addition of two silhouetted figures in church pews from the charity 'There but not there', representing those who did not return from war.

Beyond the local community, St Andrew's was linked with Dr Ruth Hulser, who ran a medical practice and community in Tanzania under the auspices of the Church Mission Society, until her return to Europe. The PCC decided in July to establish a new CMS link with Lynn Treneary 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 and church members joined with the other Maghull churches 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](http://www.maghullstandrew.com).



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**Fabric**

The Fabric Committee has overseen regular maintenance of the church and grounds through the year, including landscaping of the Car Park and the completion of repointing of the church exterior. Plans have been made to repair the high level windows broken by missiles and a safety improvement to the stepped access within the tower.

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 in anticipation of progressing this project.

The chapel at the back of church was refurbished early in 2018 and restored as a Memorial Chapel.

In April 2018 the PCC agreed to extend and refurbish the Children's Area in church, involving some rearrangement and removal of pews. Action to progress this was ongoing throughout the year.

**Finance**

In the absence of a Treasurer for much of the year, the Finance Committee shouldered a large burden, finding solutions to the best way to manage and report on church finances.

In October 2018 St Andrew's bookkeeping was outsourced to Sefton CVS; who will also take on the role of Independent Examiner for the church. In the same month Tricia Hugo took on the role of Treasurer.

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**Our People**

The year ended with five 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.

Martin Doran was commissioned as Local Missional Leader in May 2018 and has introduced the children and families orientated Sunday afternoon Church4All meetings.

Sue Tremarco took up the post of part time Parish Administrator in April 2018.

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.

Our volunteers work tirelessly and give over 800 hours per month, which equates to approximately £6500 on the national living wage; totalling an annual saving of approximately £78000.

Team Readers - Mrs Claire Sherman, Mr David Sherman, Natalie West, Mrs Edith Sinjakli, Pat Dunbar throughout the whole year and Mrs Helen Evans to April 2018.

Local Missional Leader - Mr Martin Doran from May 2018  
Emeritus Reader - Mr John Johnson  
Organist & Choir Master - Mr Dennis Fawcett to September 2018  
Organist - Mr Gareth Edwards from October 2018  
Livewires Leader - Mrs Gillian Grace  
Treasurer - Mrs Tricia Hugo from October 2018  
Gift Aid Secretary - Mr Geoff Walker  
Planned Giving Officer - Mr Geoff Walker  
Electoral Roll Officer - Mr Geoff Walker  
Health & Safety Advisor - Mr Dennis Fawcett to September 2018  
Safeguarding Officer - Mrs Louise Edwards  
Child Protection Officer - Mrs Eira Roche  
Vulnerable Adults Officer - Mrs Alison Crawford  
Data Compliance Officer - Mr James Milligan  
Hall Manager - Mr Dave Palmer  
Cathedral Parish Representative - Mr Simon Rennie  
Worship Co-ordinator - Mr Dan Hugo  
Wedding Co-ordinator - Mrs Hazel Mattinson  
Baptism Co-ordinator - Mrs Tricia Hugo  
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 Co-ordinators - Mrs Louise Edwards; Mr Gareth Edwards  
School Liaison - Mr Brian Blanchard  
Co-ordinators Uniformed Organisations - Mrs Sue Clare; Mr Paul Clare

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Trustee's Annual Report  
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**Financial Review**

At the start of each year the Finance Committee sets a budget which is closely monitored against our actual 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 2018 have been passed by the Independent Examiner, approved by the Parochial Church Council and approved unanimously by those present at the PCC Trustees meeting held on 24th July 2019.

As is now the usual convention, with both the Statement of Financial Activities (SOFA) and the Statement of Financial Position (SOFPI), the figures for 2017 are shown for comparison.

Total income for the year has increased from £176,365 2017 to £252,736 2018. Also, expenditure has increased from £156,368 2017 to £161,715 2018.

**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 twelve months time.

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

**Plans for Future Periods**

**Our Aims for 2019**

**Mission:**

1. To work with the Team to continue to develop a vision for mission
2. To continue to progress the identified priority areas of prayer and worship
3. To welcome and support the newly appointed half time Team vicar (third age)
4. To appoint a Team vicar (children and families) to complete the Team clergy recruitment process
5. To achieve the Child Friendly Church Award

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**Finance:**

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

**Administrative:**

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

**Fabric:**

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

# St Andrew Maghull Trustee's Annual Report For the year ended 31 December 2018

## 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  
**Bankers:** Royal Bank of Scotland, 41 Liverpool Road North, Maghull, L31 2HE  
**Solicitors:** Hill Dickinson LLP, 1 St Paul's Square, Liverpool, L3 9SJ  
**Head Teacher:** Mrs Susan Kerwin, Deyes Lane, Maghull, L31 6DE  
**Architect:** Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX

### Team Members:

For the period 1st January 2018 until the 31st December 2018, the following people served as members of the Parochial Church Council:

Team Rector	From Nov 2017	Rev Janice Hill
Team Clergy		Vacancies
Readers		Mrs Claire Sherman
		Mr Dave Sherman
		Natalie West
Church Wardens	To July 2018	Mrs Patricia Hugo
	To July 2018	Miss Helen Fawcett
Deputy Warden	To July 2018	Mrs Hazel Mattinson
Deanery Synod Reps		Miss Helen Fawcett
		Mr Geoff Walker
		Mr Bruce Hubbard
		Mr Dan Hugo
Elected Members	From April 2018	Mrs Karen Blanchard
	To April 2018	Mr Keith Illingworth
	To April 2018	Ms Dawn Christensen
		Mr Keith Wilkinson
		Mrs Anne Simpkin
		Mr James Milligan
		Mr Brian Blanchard
		Mr Martin Doran
		Mrs Eileen King
	From April 2018	Mrs Patricia Hugo
	From April 2018	Mrs Hazel Mattinson
	From April 2018	Mr Dave Palmer

Rev Geoff Ardern was unable to serve due to ill health. We thank him for all his ministry prior to this.

### Interim Clergy

Rev Penny Leeman  
Rev Graham Milford to May 2018

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.



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**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 - Wardens, PCC Secretary and Geoff Walker (to July 2018). Tricia Hugo, Karen Blanchard Ann Simpkin, Natalie West and Geoff Walker (from October 2018).

Finance Committee - Patricia Hugo (Chair), Geoff Walker, Martin Doran and Bruce Hubbard.

Fabric Committee - Keith Wilkinson (Chair), Helen Fawcett, Dennis Fawcett (H&S Officer) to August 2018, Keith Illingworth, Brian Mort, Dave Palmer, Dan Hugo, John Fletcher, Bill Fitzgerald and Brian Blanchard (from November 2018).

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

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.

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**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 annual accounts and cheque handling. The process of reviewing all internal financial controls, systems and procedures continued during 2018 and Internal Financial Policy and Procedures are subject to ongoing review.

**Compliance with Law & Regulation**

The post of Church H&S Officer was held until his retirement in August 2018 by Dennis 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 alarm are checked regularly in compliance with our H&S policy and procedures.

**Safeguarding**

The Church has fully adopted the Diocesan Safeguarding Policy concerning children, vulnerable adults, recruitment and domestic abuse. All PCC members read or re-read the Safeguarding Policy over June/July 2018. A new Safeguarding Officer, (Louise Edwards), a new Child Protection Officer (Eira Roche) and a new Vulnerable Adults Officer (Alison Crawford) were appointed during 2017 and remained in post during 2018. St Andrew's complies with DBS requirements when recruiting volunteers and staff.

**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 began to be incorporated into church procedures during 2018.

**Independent Examiner's Report  
To the trustees of St Andrew Maghull  
For the year ended 31 December 2018**

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I report to the trustees on my examination of the accounts of the St Andrew Maghull for the year ended 31 December 2018.

**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

24th July 2019

**St Andrew Maghull**  
**Statement of Financial Activities**  
**(Incorporating Income & Expenditure Account)**  
**For the year ended 31 December 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income and endowments from:</b>					
Donations and legacies	2	195,735	15,257	210,992	135,520
Charitable activities	3	36,926	-	36,926	38,764
Investments	4	3,486	-	3,486	2,081
Other	5	1,332	-	1,332	-
Total income		237,479	15,257	252,736	176,365
<b>Expenditure on:</b>					
Charitable activities	6	153,461	8,254	161,715	138,223
Other	7	-	-	-	18,145
Total expenditure		153,461	8,254	161,715	156,368
Net (losses)/gains on investments		(7,007)	-	(7,007)	5,526
<b>Net income</b>		77,011	7,003	84,014	25,523
<b>Other recognised gains:</b>					
<b>Net movement in funds</b>		77,011	7,003	84,014	25,523
<b>Reconciliation of funds:</b>					
Funds b/fwd		76,080	32,684	108,764	83,241
Funds c/fwd		153,090	39,688	192,778	108,764

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 31 form part of these financial statements



**St Andrew Maghull  
Balance Sheet  
As at 31 December 2018**

**Company Number:**

	<b>Note</b>	<b>2018 £</b>	<b>£</b>	<b>2017 £</b>
<b>Fixed Assets</b>				
<b>Current Assets</b>				
Debtors	8	3,110		566
Cash at bank and in hand	9	191,067		109,560
		<u>194,177</u>		<u>110,126</u>
<b>Creditors: Amounts falling due within one year</b>	10	1,399		1,362
		<u>192,778</u>		<u>108,764</u>
<b>Net Current Assets</b>			192,778	108,764
<b>Total Net Assets</b>			<u>192,778</u>	<u>108,764</u>
<b>Funds of the charity</b>				
General Fund			153,090	76,080
Total Unrestricted Funds	11		153,090	76,080
Restricted Funds	12		39,688	32,684
<b>Total Funds</b>			<u>192,778</u>	<u>108,764</u>

The notes on pages 20 to 31 form part of these financial statements



In approving these financial statements as trustees of the charity we hereby confirm the following:

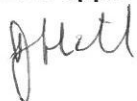
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 24th July 2019.**



Chair of PCC - Reverend Janice Hill,

1/8/19.



Treasurer - Patricia Hugo,

1/8/19

**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**

The notes on pages 20 to 31 form part of these financial statements

## **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 20 to 31 form part of these financial statements

**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 20 to 31 form part of these financial statements

**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.



**1 Accounting Policies (cont.)**

**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.

**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.

**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

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**2. Donations and Legacies**

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<i>£</i>
Giving Planned	61,972	64,351
Giving loose	5,935	7,099
Donations	8,281	14,314
Church Magazine Account	-	2,612
Tax Reclaimed	15,342	15,512
Legacies	116,066	31,632
Recurring Grants	3,340	-
Non Recurring Grants	56	-
	<u>210,992</u>	<u>135,520</u>

**3. Charitable Activity Income**

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<i>£</i>
Use of Church Buildings	6,097	4,736
Social/Youth Income	487	-
Church Fees	30,215	24,515
Just Giving/ Easy Fundraising	127	-
Church Bookstall	-	53
Sequestration Account	-	9,460
	<u>36,926</u>	<u>38,764</u>

The notes on pages 20 to 31 form part of these financial statements

**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

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**4. Investment Income**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Dividends	75	-
Interest Receivable	3,411	2,081
	<u>3,486</u>	<u>2,081</u>

**5. Other Income**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Insurance Claims	1,332	-
	<u>1,332</u>	<u>-</u>

**6. Charitable Activities Expenditure**

	<b>Activities Undertaken Directly £</b>	<b>Support Costs £</b>	<b>Total 2018 £</b>
Charitable Activities	156,185	5,530	161,715
	<u>156,185</u>	<u>5,530</u>	<u>161,715</u>

The notes on pages 20 to 31 form part of these financial statements

**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

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**7. Other expenditure**

	<b>2018</b> £	<i>2017</i> £
Exceptional payments	-	18,145
	<u>-</u>	<u>18,145</u>
	<u>-</u>	<u>18,145</u>

**8. Debtors**

	<b>2018</b> £	<i>2017</i> £
Amounts falling due within one year		
Trade debtors	3,110	566
	<u>3,110</u>	<u>566</u>
	<u>3,110</u>	<u>566</u>

**9. Cash at bank and in hand**

	<b>2018</b> £	<i>2017</i> £
Cash at bank	39,516	16,001
Short term deposits	151,538	93,546
Cash in hand	13	13
	<u>191,067</u>	<u>109,560</u>
	<u>191,067</u>	<u>109,560</u>

The notes on pages 20 to 31 form part of these financial statements

**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

**10. Creditors: Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	324	685
Other creditors	-	677
Accruals and deferred income	1,075	-
	<u>1,399</u>	<u>1,362</u>

**11. Unrestricted Funds**

	<i>Balance brought forward 2016 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains &amp; losses £</i>	<i>Balance carried forward 2017 £</i>
<i>General Fund</i>	52,550	157,162	(139,158)	5,526	76,080
<i>Designated Funds</i>					
<i>Total Funds (previous year)</i>	<u>52,550</u>	<u>157,162</u>	<u>(139,158)</u>	<u>5,526</u>	<u>76,080</u>

	<b>Balance brought forward 2017 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains &amp; losses £</b>	<b>Balance carried forward 2018 £</b>
General Fund	76,080	237,479	(153,462)	(7,007)	153,090
<b>Designated Funds</b>					
Total Funds (current year)	<u>76,080</u>	<u>237,479</u>	<u>(153,462)</u>	<u>(7,007)</u>	<u>153,090</u>

The notes on pages 20 to 31 form part of these financial statements



**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

**12. Restricted Funds**

	<i>Balance brought forward 2016 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance carried forward 2017 £</i>
<i>Sunday Tea/ Coffee Fund</i>	72	446	(447)	71
<i>Car Park Fund</i>	12	3,186	(104)	3,094
<i>Organ Fund</i>	7,083	-	(551)	6,532
<i>Platform Fund</i>	10,400	-	-	10,400
<i>Ladies Guild Fund</i>	1,090	340	(233)	1,197
<i>Youth Fund</i>	1,330	-	(78)	1,252
<i>Bells Fund</i>	5,753	892	(4,271)	2,374
<i>Social Fund</i>	1,242	1,062	(572)	1,732
<i>Fabric Fund</i>	-	1,119	-	1,119
<i>Other Restricted Funds</i>	3,709	2,613	(1,409)	4,913
<b>Total Funds (previous year)</b>	<b>30,691</b>	<b>9,658</b>	<b>(7,665)</b>	<b>32,684</b>
 <i>Other Funds</i>				
<i>Church magazine Fund</i>	3,709	2,612	(1,409)	4,912
<b>Total other funds (previous year)</b>	<b>3,709</b>	<b>2,612</b>	<b>(1,409)</b>	<b>4,912</b>
	<i>Balance brought forward 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance carried forward 2018 £</i>
<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>Social Fund</i>	1,119	-	-	1,119
<i>Fabric Fund</i>	-	250	-	250
<i>Livewires Fund</i>	4,913	3,102	(3,083)	4,932
<i>Other Restricted Funds</i>				
<b>Total Funds (current year)</b>	<b>32,684</b>	<b>15,257</b>	<b>(8,254)</b>	<b>39,687</b>

The notes on pages 20 to 31 form part of these financial statements

**St Andrew Maghull**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 December 2018**

**12. Restricted Funds (cont.)**

	<i>Balance brought forward 2017</i>		<i>Balance carried forward 2018</i>	
<b>Other Funds</b>				
Church Magazine Fund	4,901	2,577	(2,825)	4,653
Childrens Society Fund	12	-	(12)	-
Votive Candles Fund	-	22	-	22
Childrens Corner Fund	-	502	(246)	256
Total other funds (current year)	<u>4,913</u>	<u>3,102</u>	<u>(3,083)</u>	<u>4,932</u>

The notes on pages 20 to 31 form part of these financial statements

### 13. 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 2017.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
<b>Income</b>			
Donations and legacies	125,862	9,658	135,520
Comparative activities	38,764	-	38,764
Investments	2,081	-	2,081
	<u>166,707</u>	<u>9,658</u>	<u>176,365</u>
<b>Total income</b>			
 <b>Expenditure on</b>			
Charitable activities	130,558	7,665	138,223
Other	18,145	-	18,145
	<u>148,703</u>	<u>7,665</u>	<u>156,368</u>
 Net gains on investments	5,526	-	5,526
<b>Net income</b>	<u>23,530</u>	<u>1,993</u>	<u>25,523</u>
 Other Recognised gains:			
<b>Net movement in funds</b>	<u>23,530</u>	<u>1,993</u>	<u>25,523</u>

The notes on pages 20 to 31 form part of these financial statements

