

**Parochial Church Council of SS Peter and Paul (Ormskirk) with St John (Lathom)
Trustees' Annual Report for the year ended 31st December 2021**

Introduction: Corona (or Covid-19) pandemic

2021 was another year of upheaval as a result of changing Government advice and restrictions regarding the pandemic. In line with Government rules, Ormskirk Parish Church and Lathom Park Chapel were closed for Sunday worship from 3rd January and re-opened on 28th March, Palm Sunday. The buildings remained open for funerals during this time but with restricted numbers. When the buildings reopened, worshippers had to book in to attend services, there was no singing and face coverings had to be worn.

New Church House, adjacent to Ormskirk Parish Church, provides accommodation for some church activities and to a variety of local community organisations. This building was also closed to the public for various periods in 2021 with church activities - such as Tiddlers and the Knit and Natter group not operating.

Most of the charity's expenses continue even when we are not open for services; however, the lack of services resulted in significantly reduced income. The PCC is grateful to those people who continued to donate, or even increased their donations, during this time.

Aims and Purposes

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. The Parochial Church Council (PCC) of SS Peter & Paul (Ormskirk) with St John The Divine (Lathom) has the responsibility of cooperating with the Priest in Charge, the Reverend Pauline Bicknell, in promoting, in the ecclesiastical parish of SS Peter & Paul (Ormskirk) with St John (Lathom), the whole mission of the Church, pastoral, evangelistic, social and ecumenical. St John the Divine (Lathom), hereafter referred to as Lathom Park Chapel, seeks to do this by being the centre of worship in a rural community. The church of SS Peter & Paul (Ormskirk), hereafter referred to as Ormskirk Parish Church, seeks to do this by being the church at the centre of the town. The PCC is also responsible for the maintenance of New Church House which is adjacent to Ormskirk Parish Church.

Objectives and Activities

The PCC is committed to being a Bigger Church making a Bigger Difference and to do this by having more people knowing Jesus and more justice in the world.

When planning our activities for the year, we have been mindful of this but also considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus.
- provision of pastoral care for people living in the parish.
- missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of Ormskirk Parish Church, New Church House and Lathom Park Chapel.

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Achievements and Performance

Ecumenical relations

Due to pandemic restrictions, there were no meetings of Churches Together in Ormskirk during 2021 and no bi-monthly breakfasts with other church leaders.

As in 2020, there was no Good Friday walk of witness in 2021. Although there was an evening when the Christmas lights were switched on in the town centre, the planned, restricted, activities meant that sadly there was no opportunity for the churches to participate in this.

Other Ecumenical activities include the Ormskirk Food Bank which operates from New Church House on Tuesday and Friday mornings. This continued throughout 2021 but with limited face to face contact. The Debt Advice Centre held at Emmanuel Church has continued to operate and the Ormskirk Street and School Pastors have continued to be a presence in the town centre on Saturday evenings, or at the school gate, when Covid restrictions allowed.

Deanery Synod

In 2021 the Deanery Synod met twice on Zoom and once in person. Much of the meetings were taken up with discussion about the Deanery plan and how the parishes might cluster together to be more effective in mission and outreach. The July meeting looked at a resource from CPAS reflecting on consequences of lockdown for churches.

The Priest in Charge regularly attends Chapter meetings which have continued during the pandemic via Zoom rather than in person.

Due to the very different contexts of the Church and the Chapel, we report separately on activities.

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Ormskirk Parish Church

Worship and prayer

The Parish Church is an active place of worship aiming to live out its values and vision to be the church at the centre of the town. Until Covid restrictions forced us to adopt a new pattern, we maintained two Sunday services (with about 73 adults and 7 under 16s attending across the 2 services). When the church reopened for worship, there was one service on a Sunday rather than 2. Few families have returned since we reopened but we are looking at ways to encourage them to return. Quoting numbers at worship and other events is difficult given the changes rules and restrictions during 2021 meaning it is difficult to assess any real trends of those numbers.

The informal service of Morning Prayer on Wednesday has not restarted since the pandemic. The service of Holy Communion on Thursday (market day) restarted in September 2021 with an average attendance of 8.

When the church was closed for worship, the associate minister coordinated the pre-recording of services which were then available via Facebook and YouTube. Coffee via Zoom was also part of the Sunday morning rhythm. We cannot know for certain how many people accessed these services; feedback via Facebook, YouTube and word of mouth was positive with people saying how much they had enjoyed the services and the chance to connect virtually with one another. The Church reopened for live worship at the end of March with one service on each Sunday morning. Singing was still not allowed, face coverings had to be worn, hand sanitizer was available and people had to book in if they wished to attend the service. Singing, restarted on 25th July, with face coverings continuing to be worn. The Summer Series returned in 2021 but in church rather than New Church House. These services focussed on 'coming together' and were lay led. In the autumn of 2021, the PCC heard about the role of a Local Missional Leader (LML) who is a lay person, licensed to a specific role within a church. It is planned that in 2022 an LML will take responsibility for starting an informal service, at 9.30am on the first Sunday of the month in New Church House. It is hoped that families who used to regularly worship at the 11am service will return and it will also attract others who prefer a more informal style of worship.

Baptisms, weddings and funerals continued in the church when Government regulations allowed.

Sadly, restrictions and the rising infection rate meant that we decided not to hold the traditional Christmas Eve children's service, but we did manage to hold the Christingle service in early December.

We remain committed to finding forms of reaching out through our pre-school group (Tiddlers) which, from September has been meeting every Monday in term time. There are approximately 15 children registered at Tiddlers with an average attendance of 8, plus parents / grandparents / carers. The sessions start with free play, before song time, then a bible story and linked activity, ending with refreshments and more free play. As Tiddlers didn't restart until September, we didn't hold the usual leavers' service in July; nevertheless the leavers were still presented with a commemorative bible to mark the end of their time at Tiddlers.

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Despite the ongoing pandemic, the Mothers' Union returned to meeting on a regular basis in September 2021. The branch held their Annual Communion Service in September and then the Annual General Meeting in October as they had not been able to hold one in the February when planned due to the lockdown. They have met monthly since then and had a reasonable attendance at meetings. The focus of the meetings has been kept informal and they have not invited any speakers in. This has been to ensure that members are safe and comfortable in attending. In December Christmas was celebrated and members enjoyed a rendition of 'Blankety Blank'. Mothers' Union meets on the first Thursday of every month, 1.30 - 3pm in New Church House. There are planned speakers in the forthcoming year and details can be found in the notice sheet. All are welcome to join.

We remain the place of worship for civic services hosting the town's annual Remembrance service as well as services for other community groups. The Scouts held a carol service in early December. As in 2020 the Priest in Charge recorded an introduction to the pre-recorded Lights of Love service for Queenscourt Hospice which people could access through the Hospice's website and YouTube.

Church services for Ormskirk C of E School were held for Harvest and Christmas but without parents. A representative from church would normally lead a weekly assembly at the school but, other than an open-air leavers service at the school in July, this has not happened since March 2020. It is expected that these will restart once the school feels more comfortable about all classes gathering together in the hall.

As in 2020, we were unable to hold the usual Presentation Evening for Ormskirk School or the usual two carol services, for around 500 pupils, staff, parents and Governors of the school.

Pastoral care

The pastoral care team did not meet in 2021. As in 2020, much of the pastoral care in 2021 was done through letters, phone calls and visits on the doorstep. Flowers on Mothering Sunday and Harvest baskets were not distributed in 2021. The clergy had hoped to offer home communion for the housebound at Christmas but rising infection rates meant that home visits were not advisable.

The monthly Communion at The Fountains (a retirement housing complex of 68 flats which is within the parish) restarted in September, with the carol service taking place as usual in December. Visits to Stocks Hall Nursing Home did not take place in 2021.

Mission & evangelism

Closing the normal mission and outreach opportunities, e.g. Soup Stop, Coffee Stop and film afternoons because of the pandemic gave us the opportunity to assess whether these were the best way of engaging with the wider community. As a consequence of discussions about these, a games café was started in October 2021. The hope was that this could replace the soup stop and coffee stop as well as engage with the student population of Ormskirk. Although it has not

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attracted the hoped for students, it has attracted a core of about 15 people with an average attendance of 10 enjoying hot drinks, cake and board games every Wednesday afternoon.

As in 2020 the church did not open during the summer for members of the public to visit and view our centuries-old building. We did, however, host an exhibition of quilts during the first 2 weeks of November, (<https://www.999callfornhs.org.uk/THREADSOFSURVIVAL>). Many people visited the church both to see the exhibition and to take advantage of the church being open during the day

We maintain links with Edge Hill University and civic leaders. This is through a variety of activities including the Public Service Leaders breakfast hosted by the Priest in Charge. Two of these took place in 2021. These are attended by key leaders from the University, the hospital, local schools, the emergency services and the Council.

Members of the congregation, and visitors, contribute to our work overseas by regular donations (in envelopes and by standing order) or occasional donations (in collecting boxes, a carboy at the west end of church, and a Christmas card). From these donations the church sends money to British-based charities working abroad.

Financial Management

In the summer HSBC (the bank that Ormskirk Parish Church has been using since December 2016) announced that from 1st November it would start to levy charges – as follows

- £5 each month for operating each account
- 40 pence for each cheque deposited, and each one issued
- 40 pence for each deposit transaction
- 40 pence per £100 for cash deposits, or withdrawals

There are no charges for electronic transactions – receipts by credit card, the Parish Giving Scheme [PGS] or standing orders, or payments by direct debit or those made online

The church took action to minimise the effect of these charges

- £ We closed one of the three bank accounts (and so save £60 a year)
- £ We continue to encourage donors to donate by the Parish Giving Scheme (PGS) or standing orders, and asked funeral directors, and people planning weddings, to pay fees by credit transfer, and thus reduce the amount of cash and number of cheque transactions.
- £ We continue to pay payroll and invoices by direct debit or online banking as far as possible

Lathom Park Chapel

Worship and prayer

The congregation was continuing to grow numerically and spiritually with lay members active in preparing and leading worship. Pre Covid, the Sunday congregation average was about 40; since reopening for worship the average is 28. As the Chapel is located in a farming community, the services normally embrace the rhythm of the farming year from the blessing of the plough, soil and seed to the gathering of the harvest. Plough Sunday took place as usual in January. For

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Rogation Sunday the congregation gathered at a local farm to bless the crops but there was no singing and the usual lunch afterwards could not take place.

Harvest was celebrated in October and representatives from the Parish Council and West Lancs Borough Council, gathered together for a Civic Service also in October. At the end of this service there was the rededication of a plaque next to an historic oak tree. The Chapel hosted the Christmas Carol service for NSG (one of the local businesses, formerly Pilkington's glass), as well as ones for the Masons and the WI. The Chapel carol service was also held in December and unlike 2020, this year we were able to hold this inside. As ever, the congregation comprised those people who attend Chapel regularly as well as others from the alms houses and wider community who were keen to take part in a carol service. The school has not returned to the Chapel for end of term services since the start of the pandemic.

Pastoral care

Within the limitations placed on everyone due to Covid, the Chapel continued to provide pastoral support to farming families suffering difficult family circumstances and to others sick at home or in hospital.

The volunteer Street Carers scheme in Lathom continues to provide information about the Chapel to each house in the Parish and offers a friendly face and a listening ear when requested.

Mission & evangelism

Due to the pandemic, the regular cycle of walks, visiting groups, Chapel Sunday afternoon openings and social events did not take place. Plans are in place to restart these in 2022.

Despite Covid restrictions, the links to our Church school continue to be excellent. Members of the congregation serve as School Governors; staff members attend the Chapel and participate in services.

The Chapel continues to support Farm Africa, a small charity that helps rural farmers in Africa grow their community out of hardship.

Financial Review

Summary of financial activities

We show the results for the year in the Statement of Financial Activities on page 11.

Income during the pandemic

The two church buildings, and New Church House, had been closed for about half of 2020 and in 2021 the churches were unable to open safely until Sunday 28th March. However, much of the expenditure continued as usual, there was a sizeable reduction in income.

Parish share (Ormskirk Parish Church)

Parish Share is a contribution to the Diocese-wide costs of clergy stipends, accommodation, and training, and to support Deanery mission, including church schools and chaplaincies. The Ormskirk and Lathom churches operate accounts separately, although we combine the separate values for this report. Having alerted the Archdeacon in February 2020 that we would struggle to

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pay the Parish Share in full in 2020 (i.e. before the financial difficulties brought about because of Covid restrictions) some discussions with Diocesan authorities did take place in 2021. As a result, some Parish Share relief was given but the amount asked continues to be disproportionately high in comparison to our income and the arrears remain.

Summary

The Balance Sheet on page 12 shows the position with net assets amounting to £705,638. This consists of endowment funds of £12,202, restricted funds of £234,283 relating to specific activities, designated funds of £385,513 representing the net book value of fixed assets, together with special funds for New Church House and Ormskirk Parish Church fabric, and unrestricted general funds of £73,640 (£102,787 for Lathom Park Chapel and MINUS £29,147 for Ormskirk Parish Church) for the day-to-day general running of the charity.

Reserves policy

It is our policy to attempt to maintain unrestricted general funds, which are the free funds of the charity, at a level that equates to a minimum of four months' expenditure. At this level the trustees feel that the PCC would be able to continue its activities and cope with fluctuations in the level of income from donations, fund-raising and other sources. At 31st December the actual reserves stood at £73,640 ~ this is roughly the overall target of about £60,000.

Risk assessment

The charity operates to a set of Financial Procedures; we review these from time to time, and amend them as needed to reflect any developments.

The Wardens of Church and Chapel regularly review the premises to identify any possible Health and Safety issues, and take remedial action. The Wardens also address any matters raised by the insurance company.

The PCC regularly reviews the Safeguarding policy and ensures that it carries out formal checks on any person who may be working with children or vulnerable adults.

The Priest in charge and Wardens have taken on a new role of ensuring that our places of worship are as safe as we can make them to prevent the spread of the virus

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. Under normal circumstances, volunteers undertake a variety of roles including:

- preparing and decorating Church and Chapel for services, leading worship there, in schools, nursing homes and elsewhere;
- serving refreshments at various activities including Tiddlers, Soup Stop, Coffee Stop and various extra services associated with the agricultural year;
- inspecting premises, and performing or arranging repairs, to ensure safety;
- fundraising and managing the charity's finances.

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In previous years we have indicated the number of volunteers and the hours they give. Because of the ongoing pandemic in 2021 there were fewer opportunities for volunteering; and we consider that to report numbers of hours would be misleading. We hope to resume all of our activities in 2022.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. On election to the post of Church or Chapel Warden, or as representative to the Deanery Synod, each person becomes ex-officio a trustee.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. At each Annual Parochial Church Meeting those on the Electoral Roll elect PCC members in addition to the ex-officio post-holders.

The full PCC met together for one meeting in 2021, with the other five meetings taking place via Zoom.

Given the wide responsibilities of the PCC it is more time efficient to have separate Committees for the two places of worship. Both Ormskirk Parish Church Committee and Lathom Park Chapel Committee have met regularly throughout the year and reported back to the PCC.

The Priest in Charge and Wardens have day-to-day management control of the churches.

Trustees are aware of Trustee Responsibilities, basic health and safety, risk assessment and management and safeguarding procedures.

The charity provides each new trustee with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts and past trustee minutes. Other trustees provide help and assistance throughout the induction process.

Ormskirk Parish Church is situated on Park Road, Ormskirk, L39 3RD

Lathom Park Chapel is on Hall Lane, Lathom, L40 5YQ

They are part of the Ormskirk Deanery in the Diocese of Liverpool.

The correspondence address is New Church House, Church Street, Ormskirk, L39 3RD

Telephone 01695-572143.

Email office@ormskirkparishchurch.org.uk Website www.ormskirkparishchurch.org.uk

The Parish Office is open Monday, Tuesday, Thursday & Friday, 9.30am – 12.30pm

Parish Administrator Mrs Allison Ellis

Parish Secretary Mrs Susan Wilson

PCC Minutes Secretary Mrs Maggie Priestley

Ormskirk Parish Church Treasurer Mr Peter Rouse CPFA

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity currently exempted from registration with the Charity Commission.

PCC members who have served at any time from 1st January 2021 until the date this report was approved are:

Ex Officio members:

Priest in Charge: Rev Pauline Bicknell (Chairman)

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Associate Minister: Rev Canon Stuart Haynes

Wardens: Mrs Sally Baker (resigned June 2021)

Mrs Elizabeth Beeston

Mr Jon Gladders (Vice Chairman)

Mrs Mary Jones

Mr Jim Reid

Elected members:

Mr. Andrew Beeston (representative on Deanery Synod)

Mr. Rod Birchall

Mrs Judith Bradshaw (LPC Treasurer; representative on Deanery Synod)

Mr. Andrew Burke

Mr. Chris Heppenstall

Mrs Winifred Pemberton (representative on Deanery Synod; resigned May 2021)

Mr. Mark Rawsthorn (representative on Deanery Synod)

Mrs Ann Simms

Mr. Eric Simms

Mr. Robert Webster

Approved by the PCC on 21st March 2022 and signed on their behalf by the Reverend Pauline Bicknell (PCC chairman)

**Parochial Church Council of SS Peter and Paul (Ormskirk) with St John (Lathom)
Report of the Independent Examiner to the Trustees for the year ended 31st December 2021**

Report to the Parochial Church Council (PCC) of SS Peter and Paul (Ormskirk) with St John (Lathom) on the accounts for the year ended 31st December 2021 as set out on pages 11 to 20 of your Annual Report.

Respective responsibilities of trustees and examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below) which give me cause to believe that in any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act or the accounts do not accord with the accounting records.

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

P J Collins FCA,
Collins & Co., Chartered Accountants
Suite 13, Hattersley House,
1 Hattersley Court, off Burscough Road,
Ormskirk
L39 2AY

21st March 2022

Parochial Church Council of SS Peter and Paul (Ormskirk) with St John (Lathom)
Statement of Financial Activities for the year ended 31st December 2021

	Notes	Total funds 2020	Endowment & restricted funds	Unrestricted funds	Total funds 2021
		£	£	£	£
Income & endowments					
Donations (inc. Gift Aid) & legacies	2	91,183	10,736	100,269	111,005
Church activities	3	19,770	129	21,585	21,714
Investment income		3,136	330	1,354	1,684
Total income & endowments		114,089	11,195	123,208	134,403
Expenditure					
<i>Buildings & grounds</i>					
Buildings and grounds	4	32,542	320	29,377	29,697
<i>Payroll</i>					
Salaries & employer's costs	5a	13,601	0	13,503	13,503
<i>Special church expenses</i>					
Parish share		100,324	0	96,529	96,529
Clergy expenses		2	0	294	294
<i>Supplies & services</i>					
Furniture & equipment	4b	639	0	1,051	1,051
Materials for services		824	0	656	656
Mission to the local community	6	126	0	128	128
Stationery & publications		302	0	385	385
Postage & telephones		899	0	666	666
Computing costs		561	0	448	448
Licences & subscriptions		167	0	130	130
Insurance		11,747	0	8,787	8,787
Maintenance of organs and pianos		723	0	1,729	1,729
Miscellaneous expenses	9	1,834	166	373	539
<i>Grants & donations</i>	7	9,810	7,147	408	7,555
<i>Governance</i>					
Trustee travel & training	5b	1,216	0	1,635	1,635
Bank charges		0	5	32	37
Financial services	8	2,042	0	1,850	1,850
Total expenditure		177,359	7,638	157,981	165,619
Net amount before gains or losses		(63,270)	3,557	(34,773)	(31,216)
Transfers between funds		0	69	(69)	0
Net gains (losses) on investments		20,881	20,574	20,659	41,233
<i>Net movement in funds for year</i>		<i>(42,389)</i>	<i>24,200</i>	<i>(14,183)</i>	<i>10,017</i>
Funds brought forward	15	738,010	222,285	473,336	695,621
Funds carried forward	15	695,621	246,485	459,153	705,638

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Balance Sheet as at 31st December 2021

	Notes	Total funds 2020 £	Endowment & restricted funds £	Unrestricted funds £	Total funds 2021 £
Fixed assets					
Tangible fixed assets	10	345,000	0	345,000	345,000
Investments	11	249,418	169,197	118,077	287,274
Total fixed assets		594,418	169,197	463,077	632,274
Current assets					
Debtors & prepayments	12	9,872	1,255	26,017	27,272
Investments	11	34,169	21,620	10,977	32,597
Cash at bank & in hand	13	78,477	56,974	12,620	69,594
<i>Total current assets</i>		<i>122,518</i>	<i>79,849</i>	<i>49,614</i>	<i>129,463</i>
Liabilities					
Creditors & accruals					
~ Amounts falling due within one year	14	(21,315)	(2,561)	(53,538)	(56,099)
Net current assets		101,203	77,288	(3,924)	73,364
Total net assets		695,621	246,485	459,153	705,638
Funds					
	15				
Endowment & restricted funds					
Endowment funds		10,731	12,202	0	12,202
Restricted funds		211,554	234,283	0	234,283
Unrestricted funds					
Designated funds		378,686	0	385,513	385,513
General funds		94,650	0	73,640	73,640
Total funds		695,621	246,485	459,153	705,638

The trustees approved these accounts on 21st March 2022 and Rev Pauline Bicknell signed on their behalf

Pauline Bicknell

Parochial Church Council of SS Peter and Paul (Ormskirk) with St John (Lathom)
Notes to the Accounts for the year ended 31st December 2021

1) Accounting policies

(a) Basis of preparation

We prepared the financial statements in accordance with the Church Accounting Regulations 2006 together with the SoRP 2014 (as amended in February 2016); we also prepared them under the historical cost convention except for the valuation of investment assets, which we show at market value. We have taken advantage of the exemptions available to small charities that allow us to present our results in a simple way

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

(b) Incoming resources

We receive voluntary income by way of donations and include it in full in the Statement of Financial Activities when received. We also recognise Gift Aid when we receive the donation to which it relates and recognise grants and legacies when we receive notification of our legal entitlement to the sums due.

We show income from fundraising gross, and charge any associated costs against the relevant expenditure heads

We account for investment income (including interest) and all other income when it is due.

(c) Expenditure

We include expenditure in the Statement of Financial Activities on an accruals basis, inclusive of any value added tax, which we cannot generally recover.

(d) Fixed assets

Consecrated land and buildings and moveable church furnishings

In accordance with section 10 (2) (a) of the Charities Act 2011 we do not include the value of consecrated land and beneficed property in the accounts. We place no value on moveable church furnishings held by the Priest in Charge and churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers this to be inalienable property.

We do not depreciate freehold land and property as, in our view, we maintain them to a sufficiently high standard that ensure that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and office equipment

We depreciate the value of equipment used by the church on a straight-line basis. We write off individual assets with a purchase price of £2,000 or less when we acquire the asset.

Investments

The charity takes a cautious approach to investment, and so invests with CCLA. We accept the valuations provided by CCLA. Where the trustees feel that it is appropriate to do so, we invest restricted funds and allocate income received from such investments to such funds.

(e) Funds

The types of funds that the charity holds are -

- Endowment funds - the capital of which must be maintained; the charity may use only income arising from investment of the endowment either as restricted or unrestricted funds depending upon the purpose for which the charity received the endowment
- Restricted funds are funds that we may only use for particular purposes within the objects of the charity. Restrictions arise when the donor specifies, or when we raise funds for particular restricted purposes
- Designated funds are funds that the trustees have set aside for specific purposes
- Unrestricted general funds are funds that we can use in accordance with the charitable objects at the discretion of the trustees

There is an explanation of the nature and purpose of these funds in note 15 (on pages 19 and 20).

Parochial Church Council of SS Peter and Paul (Ormskirk) with St John (Lathom)
Notes to the Accounts for the year ended 31st December 2021

2) Donations (including Gift Aid) & legacies	Endowment & restricted funds	Unrestricted funds	Total funds
	£	£	£
<i>Analysis of 2020 donations</i>			
Regular giving (envelopes, standing orders & Parish Giving Scheme)	5,466	46,333	51,799
Collection plate and other one-off donations	0	3,445	3,445
Collecting boxes and other donations	94	0	94
Gift Aid receivable	1,039	11,209	12,248
Gift Aid Small Donations Scheme receivable	34	749	783
Grants received	6,051	4,186	10,237
Other donations	1,400	9,677	11,077
Legacies	1,000	500	1,500
Total donations 2020	15,084	76,099	91,183
<i>Analysis of 2021 donations</i>			
Regular giving	5,472	48,871	54,343
Collection plate and other one-off donations	0	4,708	4,708
Collecting boxes and other donations	368	0	368
Gift Aid receivable	1,412	11,306	12,718
Gift Aid Small Donations Scheme receivable	134	1,573	1,707
Grants received	2,000	1,481	3,481
Other donations	1,350	9,330	10,680
Legacies	0	23,000	23,000
Total donations 2021	10,736	100,269	111,005

Grants received include the Henry Smith grant towards the Sick & Needy fund, reimbursement of value added tax on some works to churches, (in 2021) a grant from "Together Liverpool" and (in 2020 and early 2021) the Job Retention Scheme grant

3) Income from church activities	Endowment & restricted funds	Unrestricted funds	Total funds
	£	£	£
<i>Analysis of 2020 income</i>			
Clergy housing ~ contribution from diocese	0	5,280	5,280
Lettings of charity property	0	5,600	5,600
Fees - baptisms, weddings & funerals	0	6,974	6,974
Fundraising activities	0	398	398
Sales - magazines, refreshments & merchandise	693	713	1,406
Other income	86	26	112
Total income from activities 2020	779	18,991	19,770
<i>Analysis of 2021 income</i>			
Clergy housing ~ contribution from diocese	0	5,280	5,280
Lettings of charity property	0	5,200	5,200
Fees - baptisms, weddings & funerals	0	10,524	10,524
Fundraising activities	0	219	219
Sales - magazines, refreshments & merchandise	0	301	301
Other income	129	61	190
Total income from activities 2021	129	21,585	21,714

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4) Buildings & grounds	Total funds 2020	Total funds 2021
	£	£
Council tax, etc. on vicarage	2,422	2,477
Maintenance of buildings		
Lathom Park Chapel	1,054	2,389
New Church House	1,303	986
Ormskirk Parish Church	1,736	1,629
Major repairs - Lathom Chapel		
East Window [£7,733 restricted, £4,571 unrestricted]	12,304	0
Heating, lighting & water	4,563	7,961
Cleaning	3,353	1,967
Health & Safety	557	943
Maintenance of grounds	5,250	11,345
Total outlay on buildings & grounds	32,542	29,697

4b) Furniture & equipment	Total funds 2020	Total funds 2021
	£	£
Lease of photocopier	431	431
Other office equipment	93	0
Metal trace kit (Ormskirk Parish Church)	115	0
Dehumidifier (Lathom Park Chapel)	0	620
Total outlay on furniture and equipment	639	1,051

5) Employees, trustees, volunteers & related parties

5a) Staff costs & numbers

No employee received remuneration amounting to more than £60,000 in any year. Staff costs and numbers are

	Total funds 2020	Average number of employees	Total funds 2021
Salaries & wages	£13,601	Five in 2020, four in 2021	£13,503

The Workplace Pension has been available to our employees since April 2017, but so far no employee has enrolled. During a few months from April 2020 to March 2021 the PCC placed some employees on furlough, and received grants from the government in recompense. One employee chose NOT to accept payment for the time he was not working

5b) Trustee remuneration

The charity does not remunerate its trustees, but offers reimbursement of out-of-pocket expenses for training, travelling and similar expenses

	2020	2021
Number of trustees reimbursed	One	One
Total expenses	£1,216	£1,635

Apart from the items mentioned above, there were no related party transactions

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6) Mission to the local community

By this phrase we mean the work of spreading Christ's message outside the church buildings. The clergy (paid and unpaid) together with volunteers provide this service, and we maintain links with organisations such as Churches Together in Ormskirk for joint activities. In 2019 and 2020 we identified the following expenditure on Mission

	2020		2021
	£		£
Advertisements	36		78
Subscriptions	90		50
	126		128

7) Grants & Donations	2020		2021	
	£		£	
CHARITIES WORKING OVERSEAS				
<i>Annual donations</i>				
Church Mission Society	2,087	We make grants to charities working overseas from our Missionary Fund.	2,000	
Bible Society	1,023		540	
Christian Blind Mission	540		540	
Leprosy Mission	551		639	
Mission Aviation Fellowship	540		828	
Open Doors	540		540	
<i>Other donations</i>				
Traidcraft Exchange	150		We 'top up' Annual donations with money collected in boxes, etc.	0
Water Aid	75			0
<i>Total to charities working overseas</i>	5,506			5,087
CHARITIES WORKING IN THE U K				
Royal British Legion	35	We make grants to charities working in the U K from unrestricted funds	300	
Other charities	159		108	
<i>Total to charities working in the U K</i>	194		408	
TOTAL DONATIONS TO CHARITIES	5,700		5,495	
Sick & Needy	4,110		2,060	
Total grants & donations made	9,810		7,555	

"Sick & Needy" payments are to people who are sick or needy, or to organisations that help them; we make these payments from the restricted Sick & Needy fund. Because of the pandemic the money available for the church to send to charities working overseas was less than usual; likewise we were unable to hold the Remembrance Sunday services and so reduced our support to the Royal British Legion. We hope to return to the normal levels in 2022

8) Financial services	Total funds 2020		Total funds 2021
	£		£
Fee of Independent Examiner	1,486		1,280
Liverpool Diocese	556		570
Total cost of financial services	2,042		1,850

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9) Miscellaneous items	Endowment & restricted funds	Unrestricted funds	Total funds
	£	£	£
<i>Analysis of expenditure in 2020</i>			
<i>Lathom Park Chapel</i>			
Gifts	0	39	39
Books ~ 'History of Lathom'	0	1,450	1,450
Miscellaneous expenses	0	26	26
<i>Ormskirk Parish Church</i>			
Catering for lunches, etc	240	0	240
Gifts	48	0	48
Tiddlers - craft activities, etc.	24	0	24
Miscellaneous	0	7	7
<i>Total miscellaneous 2020</i>	<i>312</i>	<i>1,522</i>	<i>1,834</i>
<i>Analysis of expenditure in 2021</i>			
<i>Lathom Park Chapel</i>			
Gifts	0	236	236
Contactless device	0	116	116
Miscellaneous expenses	0	11	11
<i>Ormskirk Parish Church</i>			
Catering for lunches, etc	25	0	25
Gifts	119	10	129
Tiddlers - craft activities, etc.	22	0	22
<i>Total miscellaneous 2021</i>	<i>166</i>	<i>373</i>	<i>539</i>

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10) Tangible fixed assets	Freehold land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost or valuation			
At 1 st January, and at 31 st December 2021	345,000	38,058	383,058
Depreciation			
At 1 st January, and at 31 st December 2021	0	38,058	38,058
Net book value			
At 1 st January, and at 31 st December 2021	345,000	0	345,000

11) Investments	Total funds 2020	Endowment & restricted funds	Unrestricted funds	Total funds 2021
	£	£	£	£
Investment funds	249,418	169,197	118,077	287,274
Deposit funds	34,169	21,620	10,977	32,597
Total investments	283,587	190,817	129,054	319,871

Some of our investments are in Investment funds that generally grow over time – we treat these as fixed asset investments; others are in Deposit funds that generate interest – we treat these as current asset investments.

12) Debtors & Prepayments	Total funds 2020	Endowment & restricted funds	Unrestricted funds	Total funds 2021
	£	£	£	£
Debtors				
H M Revenue & Customs (Gift Aid)	9,479	1,255	10,125	11,380
Other debtors	393	0	15,892	15,892
Total debtors and prepayments	9,872	1,255	26,017	27,272

In November the church received notification of a legacy of £15,000. This money had not arrived by the year-end.

13) Cash at bank & in hand	Total funds 2020	Endowment & restricted funds	Unrestricted funds	Total funds 2021
	£	£	£	£
Cash at bank	78,439	56,944	12,613	69,557
Cash in hand	38	30	7	37
Total cash	78,477	56,974	12,620	69,594

14) Creditors & accruals (due within one year)	Total funds 2020	Endowment & restricted funds	Unrestricted funds	Total funds 2021
	£	£	£	£
Creditors ~ general	1,804	11	2,299	2,310
Creditors ~ Parish Share	14,380	0	49,319	49,319
Prepayments received (wedding deposits)	745	0	400	400
Accruals ~ Independent Examiner	1,486	0	1,520	1,520
Accruals ~ work not done by year-end	2,900	2,550	0	2,550
Total creditors and accruals	21,315	2,561	53,538	56,099

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15) Statement of funds	At 1st Jan 2021	Income	Expenditure	Gains (Losses)	Transfers	At 31st Dec 2021
	£	£	£	£	£	£
<i>Endowment & Restricted funds</i>						
<i>Endowment Funds</i>						
Lathom Park Chapel	284	0	0	0		284
Sick & Needy fund	10,447	0	0	1,471		11,918
<i>Total endowed funds</i>	<i>10,731</i>	<i>0</i>	<i>0</i>	<i>631</i>		<i>12,202</i>
<i>Restricted Funds</i>						
<i>Buildings Funds</i>						
Lathom Park Chapel	23,415	617	0	358	69	24,459
Ormskirk Parish Church	150,044	0	(320)	18,745		168,469
Choir & Music fund	527	0	(25)	0		502
Missionary fund	2,347	5,686	(5,087)	0		2,946
Organ fund	12,517	675	0	0		13,192
Gladders fund	0	225	0	0		225
Sick & Needy fund	3,349	2,310	(2,060)	0		3,599
Tiddlers	127	130	(146)	0		111
Youth Worker fund	19,228	1,552	0	0		20,780
<i>Total restricted funds</i>	<i>211,554</i>	<i>11,195</i>	<i>(7,638)</i>	<i>19,103</i>	<i>69</i>	<i>234,283</i>
<i>Total endowed & restricted funds</i>	<i>222,285</i>	<i>11,195</i>	<i>(7,638)</i>	<i>20,574</i>	<i>69</i>	<i>246,485</i>
<i>Unrestricted Funds</i>						
<i>Designated funds</i>						
<i>Fixed assets</i>						
New Church House building	345,000	0	0	0		345,000
<i>Other designated funds</i>						
New Church House revenue	8,970	5,201	(6,067)			8,104
Ormskirk Parish Church fabric	24,716	0	0	7,693		32,409
<i>Total designated funds</i>	<i>378,686</i>	<i>5,201</i>	<i>(6,067)</i>	<i>7,693</i>		<i>385,513</i>
<i>General funds</i>						
Lathom Park Chapel	99,676	27,204	(36,990)	12,966	(69)	102,787
Ormskirk Parish Church	(5,026)	90,803	(114,924)			(29,147)
<i>Total general funds</i>	<i>94,650</i>	<i>118,007</i>	<i>(151,914)</i>	<i>12,966</i>	<i>(69)</i>	<i>73,640</i>
<i>Total unrestricted funds</i>	<i>473,336</i>	<i>123,208</i>	<i>(157,981)</i>	<i>20,659</i>	<i>(69)</i>	<i>459,153</i>
Total funds	695,621	134,403	(165,619)	41,233	0	705,638

The notes below and on the next page explain the higher value funds

Endowment funds

Lathom Park Chapel

This endowment was to contribute to the expenses of the clergy. The trustees are consulting to see if we could convert this to an expendable endowment fund.

Sick and Needy

We inherited these funds (invested at CCLA) from former charities with aims similar to our Sick & Needy Fund – to relieve poverty amongst the people of Ormskirk. We transfer the income from the investments to the Sick & Needy (restricted) Fund, and use the money in line with those principles

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Restricted funds

Building funds

As the church and chapel are centuries old, and a major road passes close to the parish church, from time to time it is necessary to carry out substantial repairs to the buildings. We need to have funds for this work.

Missionary fund

Out of this fund, built up by donations by members of the congregation, we make donations each year – mainly to six charities (see note 7). About £400 of the fund balance relates to Gift Aid claimed for the year but not received by 31st December. Out of the balance at the end of each year we have a moral (but not legal) commitment to pay about £2,000 to the Church Mission Society near the start of its financial year in February, and we will use the remaining money to continue our support of other charities working overseas.

Organ fund

The organ in Ormskirk Parish Church is one of the largest in the region and now over one hundred and twenty five years old.

Sick & Needy fund

This fund, to be expended mainly at the discretion of the incumbent or churchwardens, is to assist people who have fallen on hard times

Youth worker fund

The PCC has given some thought to the use of this fund; the conclusion is that we are not in a position to appoint a youth worker. During 2021 the PCC resolved to look into the possibility of ‘buying in’ the services of a youth or children’s worker from another church on a sessional basis. This would relieve us of all the complexities of employing someone but allow us to use the fund for youth work.

Unrestricted funds

Designated funds

~ Fixed assets

These funds identify those sums that are not free funds as they represent the net book value of tangible fixed assets

~ New Church House (revenue)

This building (now over twenty-five years old) is available for hire by various community groups. The PCC set aside funds to pay for future repairs to the building and its equipment (especially the lift) to ensure safety and security

~ Ormskirk Parish Church fabric

This fund arose from the sale of land in 2019.

General funds

The general funds represent the free funds of the charity and are not designated for any particular purposes. Strictly, all the funds are available to the PCC to spend on its objects; however, the trustees recognise that we should spend these funds in the areas where we received them.