
Liverpool Parish Church
Annual Parochial Church Meeting
28 April 2024

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Annual Parochial Church Meeting

28 April 2024

AGENDA

ANNUAL MEETING OF PARISHIONERS

1. Minutes of last Meeting of Parishioners on Sunday 30 April 2023
2. Matters arising from the minutes
3. Election of Churchwardens

ANNUAL PAROCHIAL CHURCH MEETING

1. Minutes of last APCM on Sunday 30 April 2023
2. Matters arising from the minutes
3. To receive:
 - a) Annual Report on the Electoral Roll
 - b) Annual Report on the PCC and activities of the parish generally
 - c) Accounts and Statements of Funds and Property for the year ending 31st December 2023
 - d) Further Reports in the Reports' Pack
4. Elections:
 - a) Election of Parochial Church Councillors
 - b) Election of Deanery Synod representatives
5. Appointments:
 - a) Sidespersons
 - b) Independent Examiner
6. Any other business (as notified in advance)

The Rector's Report will be given during the sermon at the Parish Eucharist

OUR LADY & ST NICHOLAS, LIVERPOOL

ANNUAL PAROCHIAL CHURCH MEETING

MINUTES of the APCM held on Sunday 30th April 2023 during the course of the 10am Parish Eucharist

PRESENT: 80 Adults and 7 children.

APOLOGIES were received from Rev Michelle Montrose, Emily Ridgway, Patti and Robert Owen.

The Rector opened the meeting and stated the report pack had been previously circulated electronically and also as a hard copy.

ANNUAL MEETING OF THE PARISHIONERS

- 1 Minutes of the last APCM:** The minutes of the meeting held on Sunday 1st May 2022 were received by the members present and contents agreed for the Rector to sign.
- 2 Matters Arising from the Minutes:** There were no matters arising not otherwise covered by the Agenda.
- 3 Election of Church Wardens:** The Rector reported that Eva Cookey had completed four years as a Churchwarden and had carried out a brilliant role and thanked her for all she brought to St Nicks. The members showed their appreciation to Eva. There were two nominations for the posts of Churchwarden, Sarah Wrightson and Clare Ledingham being duly elected.

Signed _____ **Dated** _____
Chairman

ANNUAL PAROCHIAL CHURCH MEETING

- 1 **Minutes of the last APCM:** The Minutes of the meeting held on 1st May 2022 had been made available in electronic and hard copy. They were agreed by the members present and would be signed by the Rector.
- 2 **Matters Arising from the Minutes:** There were no matters arising not otherwise covered by the Agenda.
- 3 **Matters to be received:**

Items 3(a) to 3(d) had been made available in electronic and hard copy consolidated into a Report Pack (Appendix A attached to these minutes). The Rector invited those present to raise any issues on the contents of any of these reports. In the absence of any issues the Report Pack was accepted unanimously.

Fr Crispin provided the following verbal report:

“Everything must change for everything to remain the same.” This has always been one of my favourite quotations, said by the progressive young aristocrat Tancredi in one of the finest novels of the twentieth century, *The Leopard*. The novel captures a dying way of life as a generation looks forward to a changing way of life. Now, it might seem a little bit negative to talk about a dying way of life at an Annual Parochial Church Meeting, but in fact in the passing of each generation there is an element of the past slipping away. The Church, and in Liverpool we mean this church in particular, has a remarkable resilience which has been demonstrated over the last eight hundred years. If you ask people about this church, then typical words used might be ‘traditional’ ‘civic’ ‘always open’ and, of course, ‘welcoming’ (although note that every church thinks that it is welcoming, and an awful lot of them are not). I don’t know if those words would have been used in 1723, 1823, or 1923, but I am fairly sure that the look and feel of this place would have been significantly different in those years. Everything must change, but some things stay the same.

This morning’s Gospel is one of the “I AM” sayings from John’s Gospel. Jesus says, “I am the gate. Whoever enters by me will be saved, and will come in and go out and find pasture.” This is a very straightforward assertion, and almost identical to the better known phrase, “I am the way, the truth and the life.” It places Jesus as the way to salvation, because it is in recognizing Jesus as God amongst us that we have access to the relationship which God is continually offering to us. But the word ‘gate’ is striking and leads us to two images. The first is of the gate as a barrier, as something prohibiting entry without permission; the second is of the gate as an entrance, a route through to something else.

Churches are, of course, gates to enabling and helping us to worship God and to understand his presence in our lives. The question which all churches should ask themselves is whether they are a barrier or an enabler for worship. What about Liverpool Parish Church? Well, we’ll come back to that question later.

It has been a busy year since the last Annual Meeting. We have continued with

our programme of capital projects – in general we have tried to do one significant capital project a year. In 2022 it was the floodlighting project, and this year it will be the creation of a new garden outside, and also the refurbishment of facilities. We have also returned to full strength in a number of areas, so in December 2022 we had the full set of carol services again, which has come to be a significant part of our ministry. Civic and military services were back to pre-pandemic numbers again. Our financial resilience continued, as you can see from the annual accounts before you today. If you are here at any point in the week you will see a busy and thriving place which is integrated into the city around us. Whether it is the art installations outside, or civic events such as yesterday's service to award the Freedom of the City to the Liverpool Scottish Regimental Association, this is an organization which knows what it is here to do and is proud of its ability to deliver for the community around us. Underneath the visible work there is significant social justice engagement, such as our joint ownership of the Lauda Project, working with GTR communities around Smithdown Road, or our involvement in the Micah Foodbank. In addition, if you walk through Liverpool City Centre you may see digital screens or physical posters for Change Liverpool, which is a multi-agency collaboration to engage the public in a new way around street homelessness. It has been adopted by the City Council and has been included in the publicity around Eurovision, as well as resourcing the hospitality sector in developing a new narrative around homelessness. The journey towards the Change Liverpool campaign began with a conference in this church in 2019, and the leadership of Change Liverpool also rests with us.

So, are we a barrier or an enabler? For thousands of people every year, an encounter with Liverpool Parish Church is the only encounter they have with a church, so it is vital that we get it right and that we are not a barrier. And I think we do get it right in so many ways: throughout the week hundreds of people come into the building, and whether they come to light a candle or say a prayer, or whether they come as tourists and look at our exhibitions, our art, and our interpretation panels, they evidently feel that this is a space for them, and a space where they are at liberty to use the building as they wish.

But there are also those who intentionally come to an act of worship. Some of those people come with an active faith, but many come because they are searching. And that's where I wonder whether we are a barrier or an enabler. What is the experience of those searching for something when they come to us here? We can do all the capital projects we like, and sparkle with all our social justice, but we also need to be a community which leads people to the gate, to Jesus Christ, to show them through.

How we do that is going to be very different in 2023 from previous centuries, but the most important feature of what we do is going to be intentionality. If we are not talking about how we lead people to Jesus, then we are unlikely to achieve it. That is a challenge for the new Parochial Church Council which we shall elect at the end of this service, but it is also a challenge for everyone here, and should be part of our conversation over coffee after the service, just as much as it is important to catch up with each other and strengthen the social bonds of our community. "Everything must change for everything to remain the same." If we value what we have at Liverpool Parish Church, we need to continue to

reinvent it for the next generation: not just the buildings, but also how we lead people to the gate. Jesus says, “I am the gate. Whoever enters by me will be saved, and will come in and go out and find pasture.

4 Election:

- a) **Election of Parochial Church Councillors:** Nominations had been received for Pauline Addy, Martyn Cull, Sarah Cull, Sarah Doyle, Nicholas Ledingham, Andrew Derringer, Elaine Price, Rebecca Selman, Dean Sullivan, Peter Summerfield, Rupert Litherland and Ali Harwood. There being no nominations from the floor, it was agreed unanimously that all the above were elected to the Council for the period ending 28th April 2024.
- b) **Election of a Deanery Synod representative:** Emily Ridgway, Victoria Inyang-Talbot, Kelly Montana-Williams and Stephen Derringer were elected. The Rector thanked all PCC members and Deanery Synod representatives for the work carried out during the past year.

5 Appointments

- a) **Sidespersons:** The “panel” of sidespersons were thanked for their work and it was agreed unanimously that those on the present list would continue in the role. The Rector invited others to put themselves forward to become a sidesperson.
- b) **Independent Examiner:** Susan Buckley, SBA Accounting Limited, was reappointed, proposed by Fr Crispin and Seconded by Martin Amlot and all agreed.

6 Any Other Business

There being no further business the Rector declared the Annual Parochial Church Meeting closed and the Eucharist concluded with God’s Blessing from Canon Bill Addy.

Signed _____

The Revd Canon Dr Crispin Pailing, Rector of Liverpool

Date _____

Electoral Roll Report 2024

At APCM 2023 number on Roll 135.

During the year 2 members of the Roll have died, and 11 have moved away or no longer worship regularly. 16 names have been added to the roll.

Number on Roll 2024 = 138

Roger Merchant
Electoral Roll Officer

DIOCESE OF LIVERPOOL

Liverpool Parish Church
(Our Lady and St Nicholas)

Annual Report

of the Parochial Church Council

Year ending 31st December 2023

Administrative information

Our Lady & St Nicholas, Old Churchyard, Chapel Street, Liverpool. L2 8TZ
Official correspondence to the Parish Administrator, Church Office at the above address.

PCC Members

During the year the following served as members of the PCC:

Rector:	The Revd Canon Dr Crispin Pailing (Chair)
Associate Priest:	The Revd Tabitha Rao (until November 2023)
Assistant Priest:	The Revd Michelle Montrose
Assistant Priest:	The Revd Canon Bill Addy
Assistant Curate:	The Revd Jennifer Brady

Wardens:	Mrs Sarah Wrightson
	Mrs Eva Cookey (until April 2023)
	Dr Clare Ledingham (from April 2023)

Deanery Synod Representatives:	Ms Victoria Ekpo
	Mrs Emily Ridgway
	Ms Kelly Montana-Williams

Secretary:	Mrs Pauline Addy
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Treasurer:	Dr James Wrightson <i>in attendance</i>
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Other Elected Members:	Dr Rebecca Selman
	Mrs Pauline Addy
	Mr Nick Ledingham
	Mrs Pauline Lewis (until April 2023)
	Mr Martyn Cull
	Dr Sarah-Jane Cull
	Mrs Elaine Price
	Mrs Sarah Doyle
	Mr Dean Sullivan (died November 2023)
	Mr Peter Summerfield
	Captain Peter Woods (until April 2023)
	Mr Rupert Litherland (from April 2023)
	Mr Alastair Harwood (from April 2023)
	Mr Andrew Derringer (from April 2023)
In Attendance:	Mr Derby Guerrier (Parish Assistant)
	Mr Stephen Derringer (Buildings Manager)

Parish Advisors

Bankers: Barclays Bank PLC, Liverpool City Business Centre, 48b-50 Lord Street, Liverpool L2 1TD

Investment Managers: Oliver Hall, Investec Wealth & Investment Limited, The Plaza, 100 Old Hall Street, Liverpool L3 9AB

Architect: Maggie Mullan, Maggie Mullan Architects Ltd., 6 Percy St Liverpool L8 7LU

Independent Examiner: Susan Buckley, SBA Accounting Limited, Gladstone House, 2 Church Road, Liverpool L15 9EG

Day to day management control of the Church is exercised by the Rector and Churchwardens, contactable via the Church Office on 0151 236 5287

Structure, Management and Governance

Our Lady & St Nicholas PCC operates under the Parochial Church Council Powers Measure 1956. The PCC has been a Registered Charity since 2009: No. 1132856.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and are welcome stand for election to the PCC. The APCM in 2016 resolved that members should be elected to the PCC for annual terms.

Other related trusts:

Liverpool Blitz Memorial Fund – registered charity 1081035. There are four trustees, including the incumbent.

OLSN Educational Fund - registered charity 1068147. All members of the PCC are trustees and applications are managed by the Church and World Action Group.

Sub-committees

The Standing Committee - the only committee required by law. It meets at least once in the interval between scheduled PCC meetings to implement PCC resolutions, to transact other business on behalf of the PCC and to set future agendas. Membership comprises the Rector, Churchwardens, Assistant Clergy, the Treasurer, Secretary and one other member of PCC.

The Investment Committee - meets bi-annually to advise the Treasurer and Council on Parish investments. Membership comprises the Investment Advisor, the Rector, at least one other member of PCC and/or the congregation (currently Nick Ledingham, John Mason, and Kelly Montana-Williams), Mr Andrew Lovelady (Accountant) and Adrian Maxwell (Rathbones).

World Action Group – coordinates charitable giving through the Church and other activities such as Food Bank collections.

The Safeguarding Committee – conducts an annual review of our Safeguarding policies. The committee supports the incumbent and the Safeguarding coordinators in their work.

Financial Position at Year End

Economic volatility in a number of sectors has had an impact on Church finances. Although the headline surplus this year is significant, owing to the restricted grant of £50,000 for maintenance of the Battle of the Atlantic Memorial Garden, the operating costs show only a very modest surplus. A major factor in this is a significant rise in utility costs (approximately 50%), but these are expected to fall in 2024. Our investments have recovered after several months of fluctuation to the level they were in the first half of 2022. Our cash reserves remain strong, and whilst we have designated a portion towards the purchase of a curate's house in the future, the remaining reserves are above those required by our reserves policy.

Objectives and Activities

The PCC (Powers) measure 1956 states the PCC “is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical”

Safeguarding

The PCC considers safeguarding at every meeting and reviews and re-adopts the Safeguarding Policy (for children and vulnerable adults) in September of each year. Members of the PCC are subject to a check from the Disclosure and Barring Service and a policy of Safer Recruiting is followed for all Church appointments (paid and voluntary). The PCC has complied with the duty to have “due regard” to the House of Bishops’ guidance in relation to safeguarding and all PCC members have undertaken safeguarding training.

Our objectives for 2023 were:

Mission & Worship

- Further development of congregational life will take place with a particular focus on getting to know the skills and gifts within the congregation.
- Outreach through the Lauda Project and the relationship with key partners needs developing. Work on homelessness projects is ongoing.
- We need to develop a corporate understanding of what we can offer to the LGBTQIA+ community in a context where the Church of England is not a trusted and safe space.

Enhancement and Development of Church Buildings

- The Battle of the Atlantic Garden will be built.
- Further work is required to make our heating and lighting more efficient.
- The refurbishment of the lavatories will take place.

Finance, Giving and Fundraising

- The Voluntary Rate can be re-established as the economy stabilizes.
- The project to buy a Clergy House can resume when the Walton Park Cemetery property has been sold.

We responded to these objectives in the following ways:

Mission & worship

- We had a regular programme of congregational events in the second half of the year, from art tours through to coffee mornings. During Lent we invited members of the congregation to give a talk and lead discussion at the House Masses about their work. This is part of a broader move to enable members of the congregation to lead in different areas in Church: this is already successfully underway with our eco-strategy.
- The Revd Tabitha Rao led on the Lauda Project and at the end of the year Guy Barker took over her role in representing Liverpool Parish Church in the project. We have identified a number of areas which need further development in 2024, including fundraising and governance accountability.
- The position of Liverpool Parish Church on inclusion is very clear, and throughout 2023 this attracted publicity through press coverage and other events. In July we hosted Liverpool Loves You 2 as part of Liverpool Pride. We have been public in stating that we will undertake stand-alone services to bless same-sex couples.

Enhancement and development of Church buildings

- The Battle of the Atlantic Memorial Garden was built in the spring. This involved major groundworks and was completed to an architect’s design. The Garden was opened by HRH The Princess Royal in May 2023. Subsequent to the opening, additional floodlighting has been installed and we have received a £50,000 grant to invest for future maintenance.
- We have had professional surveys undertaken on the heating system in Church and it would not be cost-effective to make any substantive change at this time. All the lights in Church and the Parish Centre have been changed to LEDs, apart from the interior floodlights in the nave. We have begun a project to install solar panels on the roof.
- The refurbishment of the lavatories took place in June/July 2023.

Finance, Giving and Fundraising

- The change in the business culture of Liverpool makes the future of the Voluntary Rate doubtful. However, we have been successful in attracting external funding both for general funds and also for specific projects. For

example, in addition to the £50,000 for the maintenance of the Battle of the Atlantic Memorial Garden, we raised £15,000 through grant funding towards the cost of the lavatories. Regular giving has increased in line with inflation.

Reserves Policy

The PCC aspires to maintain reserves of a sum equivalent to approximately 3 months normal income and a cash flow reserve of £10,000. This amounts to a total of approximately £40,000. The cash flow reserve is currently in place and we hope to establish a larger unrestricted reserve over the course of the next few years to fund clergy housing.

Investment Policy

The main investments are managed by Investec Wealth & Investment Limited and overseen by the Investment Committee. The current *Investment Policy Statement* was adopted by the Parochial Church Council on 31st March 2016 and is reviewed annually by the Investment Committee.

Plans for the future

In 2024 we have planned the following in addition to existing activities and projects:

Mission & worship

- Our outreach work with Lauda and Change Liverpool needs greater articulation in and ownership by the PCC and congregation.
- We need to address how we connect with new members of the congregation and draw them into the Church community.

Enhancement and development of Church buildings

- We have applied for planning permission for solar panels and will install them on the lower south roof as soon as planning permission and a faculty have been granted. As well as improving our carbon footprint, this will also reduce electricity bills.
- Some remedial work is needed at points around the building. In particular, repointing the clerestory stonework on the south side, and also work is required on all the external doors.
- The Quinquennial Inspection is due in autumn 2024.

Finance, Giving and Fundraising

- Whilst our giving has kept pace with inflation, other costs have risen. We need to ensure that our income is matching our required expenditure.
- We have had many new people join the congregation in 2023: we need to ensure that this year's stewardship campaign reaches these new people effectively.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit.

Activities of the Liverpool Blitz Memorial Trust (Charity 1081035)

In contrast to 2022, the Trust had a relatively quiet year in 2023. We completed the distribution of the remaining 'Remembering the Liverpool Blitz – walking tour' leaflets, produced in cooperation with the Museum of Liverpool, to the Parish Church, the Western Approaches visitor centre and the city Information Centre, Wood Street. We were pleased by favourable comments received from staff on their delivery. The Trustees met on one occasion to receive reports, authorise the transfer of the remaining funds to the PCC as a further donation for the maintenance of the monument and consider the further steps required to close that charity. In addition, a preliminary meeting has been held with the Liverpool Record Office to discuss the future deposit of the Trust's archives.

David Massey (Chairman)

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

The Revd Canon Dr Crispin Pailing, Rector

Date 20 March 2024

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of Our Lady and St Nicholas, Liverpool on the accounts for the year ended 31st December 2023, as set out on pages 8 to 16.

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 year 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 statement

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 matter has come to my attention:

- 1) which gives me cause to believe that in, any material respect:
 - accounting records were not kept in accordance with section 130 of the Charities Act;
 - the accounts do not accord with accounting records
- 2) 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

Date:

Susan Buckley FCA

SBA Accounting Limited
Gladstone House
2 Church Road
Liverpool
L15 9EG

Parochial Church Council of Our Lady and St Nicholas

Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 Endowment Funds	2023 Total	2022 Unrestricted Funds	2022 Restricted Funds	2022 Endowment Funds	2022 Total
Incoming Resources									
Voluntary Income	2(a)	144,377	55,315	-	199,692	121,251	-	-	121,251
Activities for generating funds	2(b)	23,689	-	-	23,689	17,437	-	-	17,437
Investments	2(c)	28,713	-	-	28,713	9,219	-	-	9,219
Church Activities	2(d)	5,088	-	-	5,088	4,901	-	-	4,901
Other	2(e)	-	-	-	-	4,905	-	-	4,905
Sub Total		201,867	55,315	-	257,182	157,713	-	-	157,713
Resources Expended									
Church activities	3(a)	172,181	3,785	-	175,966	124,350	600	-	124,950
Costs of generating voluntary income	3(b)	-	-	-	-	-	-	-	-
Fund-raising trading costs	3(c)	356	-	-	356	245	-	-	245
Other costs	3(d)	24,460	5,315	-	29,775	24,174	7,000	-	31,174
Sub Total		196,997	9,100	-	206,097	148,769	7,600	-	156,369
Net Incoming Resources Before Other Recognised Gains & Losses									
Net Incoming Resources		4,870	46,215	-	51,085	8,944	(7,600)	-	1,344
Gains on Investment Assets									
On disposal	5(b)	-	-	-	-	-	-	-	-
Additions	5(b)	-	-	-	-	9,717	-	-	9,717
On revaluation	5(b)	1,011	1,431	23,588	26,030	-	150	(61,710)	(61,560)
Gross Transfer between Funds		(1,875)	-	1,875	-	1,820	(1,820)	-	-
Net Movement in Funds									
Movement		4,006	47,646	25,463	77,115	20,481	(9,270)	(61,710)	(50,499)
Balances at 1/1		210,915	26,524	541,786	779,225	190,434	35,794	603,496	829,724
Balances at 31/12		214,921	74,170	567,249	856,340	210,915	26,524	541,786	779,225

Parochial Church Council of Our Lady and St Nicholas
Balance Sheet
For the year ended 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible	5(a)	32,098	38,024
Investment	5(b)	667,032	589,716
Sub Total		699,130	627,740
Current Assets			
Stock		-	-
Debtors	6	13,060	12,249
Cash at bank and in hand		156,999	144,177
Sub Total		170,059	156,426
Liabilities			
Creditors - amounts falling due in less than 1 year	7	12,849	4,941
Net Current Assets/ (Liabilities)			
Total assets less current liabilities		157,210	151,485
TOTAL NET ASSETS		856,340	779,225
Unrestricted*	8	214,921	210,915
Restricted		74,170	26,524
Endowment		567,249	541,786
TOTAL PARISH FUNDS		856,340	779,225

Approved by the Parochial Church Council on 20 March 2024.

The Revd Canon Dr Crispin Pailing
Chair of Parochial Church Council

Dr Jim Wrightson
Treasurer

The notes on pages 10 to 16 form part of these accounts

* Note – contained within this unrestricted balance is a sum of £80,000 which has been designated by the PCC as provision for payment towards the acquisition of a house for a stipendiary curate.

Notes to the financial statements

For the year ended 31 December 2023

1 Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

2. Income

Recognition of income:	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">- The charity becomes entitled to the resources;- It is more likely than not that the trustees will receive the resources; and- The monetary value can be measured with sufficient reliability.
Offsetting:	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and Donations:	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10-5.12 FRS 102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP)
Legacies:	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims:	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Support costs:	The charity has incurred expenditure on support costs.
Volunteer help:	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Interest, dividends etc.	Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Investment gains/losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3. Expenditure and liabilities

Liability recognition:	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Creditors:	The charity has creditors which are measured at settlement amounts less any trade discounts.
Financial instruments:	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

4. Assets

- Investments: Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.
- Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.
- Debtors: Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
- Funds: *Endowment funds* are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.
- Restricted funds* represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific purpose or object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.
- Unrestricted funds* are general funds, which can be used for PCC ordinary purposes.
- Fixed Assets: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.
- Moveable Church furnishings* held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 15 years) on a straight-line basis.
- Equipment* used within the Church premises is depreciated on a straight-line basis over 4 years. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable Church furnishings acquired before 1 January 2000 is written off.

2. INCOMING RESOURCES								
	2023 Unrestricted Funds (£)	2023 Restricted Funds (£)	2023 Endowment Funds (£)	2023 Total £	2022 Unrestricted Funds (£)	2022 Restricted Funds (£)	2022 Endowment Funds (£)	2022 Total £
2(a) Voluntary Income								
Planned Giving	39,502	-	-	39,502	39,646	-	-	39,646
Tax recoverable	12,072	-	-	12,072	11,865	-	-	11,865
Other Gift Aid Donations	1,582	-	-	1,582	1,065	-	-	1,065
Collections	8,103	-	-	8,103	6,878	-	-	6,878
Grants	44,830	55,315	-	100,145	26,411	-	-	26,411
Donations, Appeals	28,431	-	-	28,431	23,736	-	-	23,736
Legacies	9,857	-	-	9,857	11,650	-	-	11,650
Total	144,377	55,315	-	199,692	121,251	-	-	121,251
2(b) Activities for generating funds								
Fundraising non-Church purposes	21,652	-	-	21,652	16,113	-	-	16,113
Fundraising – Misc	290	-	-	290	95	-	-	95
Catering	1,747	-	-	1,747	1,229	-	-	1,229
Total	23,689	-	-	23,689	17,437	-	-	17,437
2(c) Income from investments								
Dividends, interest & tax recoverable	15,533	-	-	15,533	439	-	-	439
Rent	13,180	-	-	13,180	8,780	-	-	8,780
Total	28,713	-	-	28,713	9,219	-	-	9,219
2(d) Income from Church Activities								
Parochial Fees retained by PCC	4,670	-	-	4,670	4,796	-	-	4,796
Sundry Income	418	-	-	418	105	-	-	105
Total	5,088	-	-	5,088	4,901	-	-	4,901
2(e) Other incoming resources								
Insurance claims/sale of fixed assets	0	-	-	0	4,905	-	-	4,905
Total	0	-	-	0	4,905	-	-	4,905
TOTAL INCOMING RESOURCES	201,867	55,315	-	257,182	157,713	-	-	157,713

3. RESOURCES EXPENDED									
	2023 Unrestricted Funds (£)	2023 Restricted Funds (£)	2023 Endowment Funds (£)	2023 Total £		2022 Unrestricted Funds (£)	2022 Restricted Funds (£)	2022 Endowment Funds (£)	2022 Total £
3(a) Church activities									
Mission & charitable giving									
Overseas	0	-	-	0		-	-	-	-
Relief & development agencies	1,170	-	-	1,170		2,672	-	-	2,672
Home missions	183	-	-	183		803	-	-	803
Secular charities	2,365	-	-	2,365		1,520	-	-	1,520
Ministry									
Diocesan parish share	31,107	-	-	31,107		27,282	-	-	27,282
Clergy expenses	2,053	-	-	2,053		1,469	-	-	1,469
Parsonage	3,392	-	-	3,392		3,234	-	-	3,234
Assistant staff	11,698	-	-	11,698		11,182	-	-	11,182
Church running & maintenance									
Church running expenses	44,656	-	-	44,656		32,967	-	-	32,967
Church maintenance	17,923	-	-	17,923		4,465	600	-	5,065
Upkeep of services	14,198	-	-	14,198		13,188	-	-	13,188
Depreciation	7,770	-	-	7,770		7,351	-	-	7,351
Walton Park Cemetery	450	3,785	-	4,235		450	-	-	450
Parish centre									
Running costs		5,459	-	-	5,459		4,957	-	-
Other property upkeep	0	-	-	0		-	-	-	-
Major repairs / works	29,757	-	-	29,757		12,810	-	-	12,810
Total	172,181	3,785	-	175,966		124,350	600	-	124,950
3(b) Generation of voluntary income									
Stewardship costs									
3(c) Fundraising costs trading									
Fundraising costs	356	-	-	356		245	-	-	245
Investment management	-	-	-	-		-	-	-	-
Total	356	-	-	356		245	-	-	245
3(d) Other resources expended									
Other	3,198	5,315	-	8,513		3,519	7,000	-	10,519
Support		21,262	-	-	21,262		20,655	-	-
Total	24,460	5,315	-	29,775		24,174	7,000	-	31,174
TOTAL EXPENDED	196,997	9,100	-	206,097		148,769	7,600	-	156,369

4. Staff Costs (Wages & Salaries)

Office Support, Cleaning, Security and Organist	£22,467
Tax & National insurance	432
Pensions	266

Total **£23,165**

The head count of employees during the year was 5 (all part-time) for office support, cleaning, security and organist.

All employees have had the opportunity to take annual leave to which they are entitled, so there is no financial provision needed for outstanding leave.

PCC members' expenses

During the year £1,028 was reimbursed to 4 PCC members for expenses they incurred on behalf of the Church

PCC members' donations

Trustees contributed a total of £6,260 to the charity during 2022.

5(a) FIXED ASSETS

Tangible (Unrestricted)		Freehold land & building	Church equipment	Total
		£	£	£
Actual / Deemed cost	As at 1/1	-	69,775	69,775
	Disposal	-	-	-
	Additions at cost	-	9,891	9,891
	As at 31/12	-	79,666	79,666
Depreciation	As at 1/1	-	34,291	34,291
	Withdrawn on disposals	-	-	-
	Charge for year	-	7,351	7,351
	As at 31/12	-	41,642	41,642
Net Book Value	As at 31/12	-	38,024	38,024

5(b) Investments

		2022 £	2021 £
GLADSTONE FUND	Historical cost	176,419	172,798
	Market value	188,954	209,894
HAMPSON AND SUNDRY BEQUESTS	Historical cost	255,561	255,920
	Market value	271,329	302,459
INVESTEC Income Account	Historical cost	41,026	31,309
	Market value	41,026	31,309
OLSN EDUCATIONAL FUND	Historical cost	19,902	19,902
	Market value	30,745	34,847
	Accrued Interest	6,528	6,033
L'POOL BLITZ MEM TRUST	Historical cost	-	6,250
	Market value	-	9,637
MUSIC ENDOWMENT FUND (CBF)	Historical Cost	-	32,375
	Market Value	-	45,484
MUSIC ENDOWMENT FUND (Investec)	Historical Cost	54,677	11,188
	Market Value	51,134	11,188
TOTALS	Historical cost	529,742	529,742
	Market value + Accrued Interest	589,716	650,851

The market value as at 31stDecember represents investments for:

	£
Unrestricted funds	42,037
Restricted funds	57,959
Endowment funds	567,035

The Gladstone Fund was established following the sale of 62 Rodney Street, Liverpool, the birthplace of W.E.Gladstone. The capital cannot be spent but up to 4/5 of the fund can be borrowed interest free towards the costs of a new Rectory for the Parish Church. The income from the fund is available to the PCC without restriction and is currently accumulating in an Investec cash account.

The Hampson and Sundry Bequests is the joint title for the fund which contains the legacy given under the will of John Henry Hampson as well as an earlier bequest (the James Cross Fund), to which has been added the formerly separate Sundry Endowments Fund. With the redesignation of the small unrestricted sums as endowment funds, the two funds were merged during 2020 and are now reported as a single entity.

The Our Lady & St Nicholas Educational Fund was established in 1998 with the proceeds of the sale of the former Church school in Vauxhall. The income from this fund is to be used to assist the education of both the young people associated with the Church and/or live in the parish.

The Music Endowment Fund was formally established early in 2020, following a generous donation late in 2019 which was initially described as restricted. It is intended to support the provision of music in worship in the Parish Church. Funds donated are invested as endowment but the income from this fund is available to the Church as unrestricted to apply to musical purposes.

6. DEBTORS

	2023	2022
	£	£
Tax recoverable	10,059	10,050
Other debtors	3,001	2,199
Total	13,060	12,249

7. LIABILITIES (Amounts falling due in one year)

	2023	2022
	£	£
Creditors	12,849	4,941
Total	12,849	4,941

8. FUNDS

	Balance at 1/1	Incoming Resources	Resources Expended	Fund Transfers	Investment Gains/ (Losses)	Balance at 31/12
Unrestricted Fund Movements						
Investec Dividends	41,026	-	-	-	1,011	42,037
Accumulated Funds	169,889	201,867	196,997	(1,875)	-	172,884
Total	210,915	201,867	196,997	(1,875)	1,011	214,921
Restricted Fund Movements						
Battle of the Atlantic Fund	0	55,315	5,315	-	292	50,292
OLSN Educational Fund	6,528	-	-	-	1,139	7,667
Humby Trust (Gardens & Walton Park)	20,000	-	3,785	-	-	16,215
Blitz Memorial Fund	0	-	-	-	-	0
Total	26,528	55,315	9,100	-	1,431	74,170

9. OTHER FEES

The following amounts have also been received and subsequently paid out but which are not included in the accounts for the year:

	£
Fees for weddings, funerals and special services (Verger, Organist, Choir, Bellringers, Soloists, Livestream)	11,180

Special Collections:	£
Liverpool Seafarers' Centre (2022 Carols)	233
Fire Service Charity (MFRS Carols 2022)	93
Liverpool Seafarers' Centre (MN Day)	206
Community Foundation (Police Carols)	236
Change Liverpool Fund	689
Fire Service Charity (MFRS Carols)	132

Fabric Report

1. During the last year, the following work was completed on the Church building;
2. A complete refurbishment of the toilets in the Parish Centre.
3. Damaged stonework around the tower door repaired and also the cast iron gate to the boiler house.
4. The Battle of the Atlantic garden was completed
5. Rationalisation of gas meters to reduce standing charges.
6. Summer work on the heating system to replace seized valves and faulty pump.
7. Refurbishment of the tower ringing chamber and the sacristy rooms beneath after flooding last June due to seagull nesting on the tower roof – now netted over.
8. New surveillance cameras added to our security system to monitor the Church garden and hidden parts around the tower base.
9. New carpets to the side chapels.

.....and many other minor chores!

All required maintenance work and inspections have been carried out during the year to include mechanical inspections of the lift and heating plant. Gas safety inspections have been carried out together with inspections of the fire alarm system .

As part of making us a greener church, we have embarked on the fitting of PV panels onto the south facing aisle roof. This will be done in time for the summer sun and we should benefit immediately from the investment. To prepare for this, some pointing repairs and minor damage to the main church roof will be undertake around the same time. Obtaining necessary permissions has taken a considerable amount of time and effort with the City planning department and with the Diocese.

There has been some minor work completed on the Pepys flat to prepare it for a new occupant.

Walton park cemetery has continued to fill some of our time and a new roof and roof insulation was completed earlier this year in order to plan for a sale in the near future. In conclusion, I would like to pay my deepest thanks and respect to my predecessor in this job, Peter Woods, who with his expert knowledge over many years has made it possible to do the necessary work involved in looking after our wonderful Church building.

Stephen Derringer
Building Manager

Churchwarden Report

Eva Cooney came to the end of her 4 year term of office as Churchwarden and Clare Ledingham was elected to replace her at the 2023 APCM. We would like to begin by recording our formal thanks to Eva for all that she did and contributed to the life of our church in so many ways during her time as Churchwarden.

As usual this has been yet another busy and eventful year for Liverpool Parish Church fulfilling its multiple roles: a spiritual home for the parish and both the regular and occasional

worshipping communities, including those attending for weddings, baptisms, funerals and carol services; the civic church for the City of Liverpool, hosting the usual selection of civic services including Merchant Navy Day, Commonwealth Day, Armed Forces Day etc and a service for Liverpool Loves You alongside Liverpool Pride; a central venue for cultural events, including art exhibitions, concerts, poetry readings, book launches; and, most importantly, a place of welcome for all.

Amongst the many civic services we were particularly honoured to host a visit from HRH The Princess Royal to open the Battle of the Atlantic Memorial Garden in May- it is some time since we had a Royal visit and it was a wonderful event, graced by beautiful sunshine.

All of these activities require a large team of volunteers behind the scenes giving their time and energy to ensure that everything runs smoothly, and we are extremely grateful to all those helping in whatever way – clergy, admin, buildings manager, PCC/other committee members, Deanery synod reps, sides people for our many services, readers, intercessors, organist, singers, altar serving and sacristy teams, flower arrangers, Sunday School co-ordinators and teachers, those who open and lock-up church daily, various rota co-ordinators and those helping with refreshments, gardening and church cleaning. We could not continue to fulfil our role at the spiritual heart of the City of Liverpool without the commitment of so many of our members. For those of you who are new to Liverpool Parish Church and feel that you also have something to offer then please do speak to us and we can find you a valuable role, we are always in need of more help!

The coming year will certainly bring new challenges as we say a sad farewell and huge thanks to Fr Crispin for his energy, drive, leadership and commitment over the past 10 years. He will certainly be a very hard act to follow and we would value your continued support and prayers as we enter the interregnum and begin the process of selecting a new Rector for Liverpool.

Clare Ledingham and Sarah Wrightson, Churchwardens

Deanery Synod Report

Since our last APCM, our deanery has merged with Walton and has just completed its first full year. Over the course of the year, we met four times with OLSN well represented by both clergy and lay people.

Finance has been a standing item at every meeting with parish share being the main topic of discussion. Our parish continues to meet its requirements for parish share and the deanery as a whole has a 100% contribution rate from all its parishes – one of a few in the diocese. Outstanding vacancies in the deanery have been successfully filled with new clergy arriving at St Peter's with St John Chrysostom and in the Walton team. We will shortly be entering into our own interregnum period and will have the full support of the deanery and its leadership team as and when required.

Emily continues to support Fr Bill and the Deanery Leadership Team in an administration role with Victoria recently appointed as a lay member of that same committee.

Fruitful conversations continue to be had with all parishes on how we continue to flourish and make Jesus known throughout the diverse communities we serve.

The coming year will not be without its challenges, but we have a good, steady team in place to continue representing Liverpool Parish Church and ensuring our message of God's love and inclusivity for all is spread far and wide.

Emily Ridgway
Victoria Ekpo
Kelly Montana-Williams

Sunday School Report

The past 12 months we have seen a huge increase in the number of children coming to church with their families. There is also quite a vast age range from very young babies, toddlers and pre-schoolers, and with a child in nearly every primary school year group. With the support of churchwardens, we have been able to provide a corner of church for the younger members of the congregation who aren't quite old enough to join the main Sunday School. This has been very well received and gives parents/carers an opportunity to remain in church and take part in worship.

The main Sunday School cohort is usually well attended with the same families on a weekly basis. The children have a wide range of resources available to them from crafts and colouring to music and educational videos relevant to the liturgy of the week. We have a subscription to Roots online which gives leaders ideas and guidance on what to share with children on particular weeks. It also gives us the opportunity to plan ahead and share with others what is coming up.

A weekly register is taken for those attending which is kept in the church office. All main leaders have undertaken the relevant diocesan safeguarding training and have up to date DBS certificates.

Sunday School has benefitted from the addition of more volunteer leaders but there is always the need for more, not necessarily to lead sessions but to be present as an additional adult and to support the leader.

The older children are now being integrated more into the worshipping life of church. They are part of the serving team and take it in turns on a week-by-week basis. Two of our children were confirmed by the bishop before Advent with two more being prepared to make their first communion this coming Pentecost.

Children's ministry in Liverpool Parish Church is in a really positive position and will continue to grow with the support of the clergy and congregation over the coming months.

Emily Ridgway

Flower Team Report

It's been a busy year for the flower team in regards to normal parish services, civic services and the vast amount of weddings.

It looks like this year is going to be another busy year of arranging with the wedding season fast approaching as well as the church's high days and holy days.

The flower team currently stands at 7 volunteers who freely give up their time to make the church look amazing which I am forever grateful, The team is as follows;

Myself

Sarah Wrightson

Pat Shaw

Daphne Amlot

Anita Derringer

Evy McKay

Sheila Edge

We have made some slight amendments with the way in which we do some of the floral displays and have received some lovely feedback from members of the congregation which is always nice to hear.

We have a number of artificial flower displays but are looking to recreate some of them so that they continue to look their best. A lot of wedding couples are now choosing to hire the artificial pedestals due to the rising cost of flowers and this also fits in with the church's eco policy and only using fresh flowers when required.

The price of flowers has risen considerably over the last 12 months and seems to be showing no signs of slowing down, meaning we will be limited to the floral displays of fresh flowers we will be able to produce, but we are, as always, grateful for all donations made to the flower fund.

Sarah Doyle

Safeguarding Report

The PCC has complied with the duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance and has displayed safeguarding information on the noticeboard in the Narthex.

Safeguarding Matters, the Diocesan bulletin, helps to inform our practice within the Parish and any changes we may be required to make.

Our Safeguarding policy was reviewed, updated and accepted by the PCC in September 2023 and will undergo its annual review in September 2024. A hard copy is available in the Parish Office and also online, with any other safeguarding documents.

Safeguarding continues to be an item on the agenda at every PCC.

In line with the Diocesan policy of Safer Recruitment all post holders who require a DBS

have one . As part of this process, and, depending on the role our volunteers undertake , different levels of Diocesan Safeguarding Training have been completed and we are extremely grateful for the willingness with which everyone approached this. A significant number of the congregation have now completed some form of safeguarding training, whether it be leadership, basic, foundation or awareness of domestic abuse.

Our Safeguarding Officers continue to be:
Rev Michelle Montrose (Vulnerable Adults)
Sarah Wrightson (Children)

Sarah Wrightson
Safeguarding Officer

World Action Report

In May 2023 the Eco Church Working Party combined with the Church World Action group to create a new World Action Group, comprising Guy Barker, Eva Cookey, Michelle Montrose, Becky Selman and Sarah Wrightson.

Eco Church:

Whilst some progress has been made, we are aware that we still have some way to go to achieve Eco Church silver (let alone gold) status. We have therefore been working with Faiths4Change, a Merseyside-based environmental charity, to identify areas we might focus our efforts on to make a meaningful change. In the first instance we are looking to develop a new eco strategy which reflects the needs and desires of the congregation: to this end we held an eco-focused service on 14th January 2024 where the congregation were invited to complete a lifestyle audit identifying the environmental issues that matter to them and their ideas about what St Nick's priorities and actions should be. The results have been sent to our Faiths4Change representative, Zarah Ross, who is collating them to discuss with a group of interested members of the congregation after the service on 14th April. The discussion will inform a report which will go to the May PCC.

A key eco action that will take place in 2024 is the installation of solar panels on the church roof. This will have a very positive impact on St Nick's energy usage and will significantly help boost our credentials as an eco church. We will also be the first traditional church building in the diocese with solar panels!

Matthew Barber-Rowell has set himself a cycle challenge this year, precipitated by a return flight of 11474km he took to the USA last year with his family. His aim is to cycle more – ideally 11474km – as a way of reflecting on the choices he makes and the impact they have on creation. Realising that cycling 11474km is quite a challenge for one person, 9 members of the congregation have signed up to support him. On 25th March the total cycled by Matthew and the support group so far was 2068km.

Charities:

Our support of Tearfund concluded with the presentation and lunch held on 10th December and we substituted Merseyside MNDA. We also supported Red Cross, YMCA

and Asylum Link Merseyside from the £2,000 allocated for World Action. and we will review how the allocation is to be split in 2024 after the APCM. Our preference is to concentrate on local charities going forward, where our donations and fundraising activities such as parish lunches can have more immediate impact for those we support.

Guy Barker

Lauda

The Lauda project was set up a few years ago as a collaboration between Liverpool Parish Church and the St Luke in the City Team. It works with young people and their families from the GRT community in the Smithdown Road area. We were represented on the steering group by the Revd Tabitha Rao and I took over when she left. In addition, our Parish Assistant gives an afternoon every week to working on the project, and over the years there have been other volunteers from St Nick's. The project does a significant amount of outreach work in collaboration with schools and external agencies, offering a community market, sports activities and seeking to build a regular programme of reading classes, including Bible study. The particular focus for the next year will be on governance (key to the success of an application for funding from Racial Justice – to be submitted in June) and on-going fundraising from other sources.

Guy Barker