

# **The Parochial Church Council of the Ecclesiastical Parish of West Kirby**

**Known as The Parish of St Bridget, West Kirby with Caldy, The Resurrection and All Saints**

**REGISTERED CHARITY NUMBER: 1131379**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY  
CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2022**

<b>CONTENTS</b>	<b>PAGE</b>
Contents	2
Charity Information	3–5
Report of the Trustees	6–14
Report of the Independent Examiner	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Financial Statements	18–24

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Reference and Administration Details**

#### **Charity Name**

The Parochial Church Council of the Ecclesiastical Parish of West Kirby

#### **Registered Charity Number**

1131379

#### **Principal Address**

Parish Office  
St Bridget's Centre  
St Bridget's Lane  
West Kirby  
Wirral  
Merseyside  
CH48 3JT

The Parish church is St Bridget's. The Daughter church is The Resurrection and All Saints, Caldy.

The Reverend Alexandra Williams was licensed as Rector of the Parish on 9<sup>th</sup> November 2020.

Our ministry is assisted and complemented by two Readers, one Reader Emeritus and several active retired clergy with Permission to Officiate.

### **Governing Document**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and church representation rules. It was registered as a charity on 26<sup>th</sup> August 2009.

### **Charity Constitution**

The membership of the PCC consists of the incumbent (our Rector), churchwardens, treasurer and those elected by members of the congregation who are on the electoral roll of the church.

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 regular Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Under the terms of Section 3 of the Parochial Church Council (Powers) Measure 1956 the PCC is a body corporate and is a charity registered with the Charity Commission as required by the Charities Act 2011.

At the first full meeting after elections, the Rector advises members on PCC structures, practices, rights and responsibilities, with written information.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

New members receive initial training into the workings of the PCC.

## THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY CHARITY INFORMATION

---

Whilst videoconferencing had proved a boon during the Covid period, it was a pleasure for the Council to be able to get back to meetings in person.

In addition to the post-APCM meeting, PCC members met five times during the year. We had an average attendance of 13 members over this period.

As usual, many issues and topics were discussed during the year, and decisions made on significant matters, including continued discussion on many issues with financial implications. In this connection, we were especially grateful to receive much help and guidance from our Parish Treasurer, John Smith. Progressing the purchase of the new Curate's house in Covertside also demanded significant time from the Council, with particular recognition of all the preparatory work done by Churchwarden Greg Buckridge to guide Council members in their discussions. Safeguarding also featured as a regular item on the Agenda.

The need was recognised for Council business to be managed in a more efficient way. The Rector therefore placed increased emphasis on the need for the preparation and timely circulation of reports from lead members, prior to each meeting. The Standing Committee met before each meeting to agree a structured agenda, which would help her ensure sufficient time was made available for discussing key issues and the taking of necessary decisions.

In a further effort to streamline church business and reduce the pressure at Council meetings, the Rector sought, and received, the Council's agreement to introduce a trial system of increasing the number of PCC meetings held each year, from four to five, and abolishing the St Bridget's and the Caldly Committees. Subject groups would be formed, where small groups of church members would be invited to serve, supported by representative PCC members. Members thanked the Rector for her excellent chairing of our meetings this year.

### **Trustees**

Rev Alexandra Williams, Rector, Chair, ex officio

Miss Ann Holden, Churchwarden, ex officio

Mr Gregory Buckridge, Churchwarden, ex officio

Mr John Smith, Reader and Treasurer, ex officio

Mr Sydney Ford, Deanery Synod, ex officio

Dr Angela Douglas MBE, Deanery Synod, ex officio

Rev Prof. David Chester

Mrs Joy Alcock

Mr David Wright

Miss Susan Shaw

Mr Brian Crabtree

Mr William Smith

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY  
CHARITY INFORMATION**

---

Mr Arthur Roberts

Mrs Priscilla Bench-Capon

Mr Rod Tann, Secretary

Mr Simon Trout

Mr Stanley Metcalf

Miss Mary Rees

Mrs Patricia Southworth

**Bankers**

Barclays Bank plc

COIF Charities Fund

**Independent Examiner**

Counting for Communities Ltd, 16 Holmwood Drive, Liverpool, L37 1PQ

## **AIMS AND PURPOSES**

The Parochial Church Council (PCC) of St Bridget's West Kirby and Caldy churches has the responsibility of cooperating with the incumbent, the Reverend Alexandra Williams, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bridget's Centre and Caldy church hall.

## **THE BUILDINGS**

### **St Bridget's Church**

The fabric of the church is in good order. It is regularly cleaned and the boiler received its annual maintenance check.

Alf Plant, the church Architect, has inspected the dormer windows. There are some minor defects where damp has been coming through immediately below the windows. Water also comes in where the roof joins to the tower, by the organ, font side. Just before Christmas, snow and ice built up in the roof gullies, causing water to run down a wall at the altar end of the Lady Chapel. No obvious fault has been found, though there is some suspect lead flashing. The building team will seek to rectify the leaks in the spring of 2023. All gutters and drains are in good condition and fully functional.

Following repair work, there has been no recurrence of the leakage that saturated the south wall by the font in 2021. There have been discussions at PCC about the redecoration of the church. It is intended in 2023 to look at redecoration and carpeting.

### **All Saints Caldy Church and Hall**

The fabric of the church is in good order and has been maintained by regular cleaning. The boiler received its annual maintenance check. However, the lightning conductor failed its conductivity test. A professional company will be engaged in 2023 to do the necessary upgrading. The gutters, downpipes and drains are to be checked in 2023.

The fabric of the church hall is in good order. The external wall at the roadside is showing signs of deterioration due to erosion of the sandstone blocks caused mainly by passing vehicles splashing rainwater onto the wall. A structural survey indicated there is no immediate problem, but regular inspection is required.

### **St Bridget's Centre**

During 2022 the Centre continued to return to normal operations post Covid, and we were pleased to see many users returning to regular use and to also welcome some new users.

The main work undertaken was the replacement of the Museum Roof during the summer. This was completed successfully, and the roof is now watertight.

During 2023 we intend to progress the work to install LED lighting via a phased programme, prioritizing the corridor and Beacon room.

There have been some further concerns about the kitchen roof leaking again but the caretaker, Jamie Cook, now seems to have solved this problem.

The Treasurer, Rosie Heenan, was able to report a good surplus on the year, although the increased cost of energy during 2023 will impinge on this.

The Centre is reliant on the cooperation of all concerned with its life and particular thanks are due to Paula Cobby for all her work dealing with bookings and enquiries, and Jamie Cook the caretaker, who both often go the extra mile to help us and others.

### **PUBLIC BENEFIT**

The PCC has complied with the requirement of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission; the PCC considers that the charity meets the public benefit requirements of the Act by carrying out its normal activities some of which are outlined in this report.

### **OBJECTIVES AND ACTIVITIES**

Our vision statement, 'seeking to follow Jesus with open hearts, open minds and open hands' underpins our discussion and decisions.

**OPEN HEARTS** - To respond with love and compassion to all.

**OPEN HANDS** - To receive, welcome and serve all.

**OPEN MINDS** - To listen deeply and respectfully to others. To be willing to explore opinions which differ from our own and be willing to think again.

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and works with the Rector and ministry team to offer a wide range of services to meet a variety of needs. Our services and worship nurture faith through prayer and scripture, music and sacrament. We try to enable people to live out their faith as part of our parish community through:

- worship, prayer and nurture; 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
- engagement in social action
- generous support of others
- being part of inclusive church
- opportunities to learn about and be part of care of creation

To facilitate this work, it is important that we maintain the fabric of the Churches of St Bridget's and Caldly, St Bridget's Centre and Caldly Church Hall.

## **ACHIEVEMENTS AND PERFORMANCE**

The PCC is keen to enable **a range of services** during the week and over the course of the year which the community find both beneficial and spiritually fulfilling. We have a regular pattern of weekly Holy Communion at both churches and also have a mixture of styles, with a more informal All Together Worship service once a month at St Bridget's and a variety of styles of worship on Sunday evenings. We also provide spaces for quiet prayer and contemplation.

During the course of the year, we have offered a variety of opportunities for spiritual development. An increasing number of families have started attending All Together Worship and we have had a very positive response to fresh expressions of worship such as Good Friday activity and worship and an outdoor nativity service.

**The schools in the parish** (St Bridget's and Avalon) use the church on a regular basis for collective worship. St Bridget's school lead worship during the seasons of Easter, Harvest, Christmas and Lent. The children from St Bridget's school are increasingly involved in our service of All Together Worship. A new initiative to celebrate the relationship between St Bridget's school and church was held—'Love your neighbour' service—which attracted a large number of children, families and regular congregation members.

Both churches are now open every day for private prayer. Two services of Holy Communion are offered on a Sunday at St Bridget's (8am and 10am) and a 10am service of Holy Communion at Caldly church. One midweek service of Holy Communion is offered at each church. The 10am service at St Bridget's has been successfully livestreamed during 2022. Evening prayer takes place at 6.30pm on a Sunday evening except on the 3<sup>rd</sup> Sunday of the month when it is held via Zoom. Two services of Morning Prayer are offered during the week, one livestreamed on Facebook and one via Zoom.



Additional services were offered for Lent, Remembrance, All Souls, Advent and Christmas. We held a confirmation service in July when two young people were confirmed. Both the Bishop of Chester and one candidate were unable to attend due to Covid. The confirmation was taken by a retired bishop, The Right Reverend John Hayden who returned to confirm the third candidate in November.

Throughout the year numbers attending services have gradually risen and there is an average Sunday attendance across the parish of 110.

As well as our regular services, we seek to enable our community to celebrate and thank God at important milestones of the journey through life and **significant life events**. In 2022, there were 10 weddings, 23 baptisms, and 23 funerals/memorial services in church (with a further 16 funerals being conducted at crematoria and 9 burials of ashes in the churchyards).

At present there are 193 parishioners on the **Church Electoral Roll**, 101 of whom are not resident within the parish. Two names were added during the year and nine were removed either through death or because they moved away from the parish.

### **Pastoral Care**

Clergy and lay people have continued to visit the sick and bereaved, the housebound and the socially isolated. Both church families offer informal care and a friendly ear and there is a network of communication which seeks to make one another aware when a pastoral need arises. The pastoral team formed in 2021 has continued to work well throughout 2022 providing contact and support to the bereaved and sick.

### **Mission and Outreach**

Helping those in need is a demonstration of our faith and living out our vision of following Jesus with open hands. In 2021 a commitment was made to increase our giving to charities both locally and internationally. In 2022, as a parish we donated £7383 to support charities in the UK and overseas and have committed to a higher figure in 2023. This demonstrates our understanding that God is abundantly generous, and our response is to do likewise. It is very encouraging that the PCC have maintained this practice in a time of rising costs.

A weekly **newsletter** is emailed to 246 people via MailChimp, approximately 12 are delivered as hard copies and 40 are placed in the churches for collection. 177 copies of our **parish magazine** are printed each month, 127 of which are delivered to homes and businesses with the remainder available for sale at our churches. Both the newsletter and the magazine are also on our website and the *A Church Near You* website. These keep parishioners and others informed of the important matters affecting our church and include articles that help develop faith, spirituality and understanding. We **nurture** people's learning about their Christian faith through sermons, small group discussion, provision and signposting to resources and everyday conversation in the variety of activities which take place in the Parish Centre.

We support **the faith development of children and young people** through Storytelling and leading Collective Worship in St Bridget's Primary School. The Rector leads a half-termly session for staff from St Bridget's school which combines some teaching on doctrine and experience of different styles of worship and spirituality. A series of videos was used for the school children to replace the usual Easter Experience. We have started a baby group at St Bridget's centre. We provide a parent and baby group at Caldby Church. We have developed the children's area in church and provided new resources.

The **St Bridget's Centre** enables a huge range of activities to take place, including the weekly 'Wednesday Link Cafe' which has returned to its usual pre-Covid busy-ness. Children from the school attend the Link and help to serve refreshments. This develops their confidence and social skills as well as bringing a great deal of joy! The Link Cafe also provides the opportunity to buy Fairtrade and eco-friendly items.

The Parish Administrator is based in St Bridget's Centre, and it also provides the setting for a pre-school group on weekdays and for many other community groups to meet. Bookings have increased since the impact of Covid and lockdown. The centre also hosts the West Kirby Museum.

A joint Summer Fair was held between the school and church, which was very successful, and Earthfest went ahead.

### **Ecumenical Relationships**

The church continues to be an active member of West Kirby Churches Together. Meetings are typically attended by the Rector and our parish representative, John Smith. Activities during 2022 have included Picnic in the Park and Christmas Carols outside Morrisons. An Easter Day dawn service on the beach was organised by the URC and St Bridget's and attracted several early risers!

### **Inclusive Church**

The parish is a member of *Inclusive Church* and seeks to work hard to ensure that we actively welcome and serve everyone, regardless of ability, income, ethnicity, gender, gender identity, mental health or sexuality, including people who live with disability, learning disability, or neurodiversity. This is reflected in our use of inclusive language and in addressing issues which may affect accessibility. Our aim is to be a church which celebrates and affirms every person and does not discriminate. We celebrated inclusive church on Sunday November 6<sup>th</sup> when we welcomed Kieran Bohan from the Open Table Network as our preacher. Both churches have registered as Sight Loss Friendly, and with the Welcome Directory for prison leavers.

### **Eco-church**

Both St Bridget's and Caldby church are committed to caring for God's earth in all areas of our lives as a church community and as individuals. We continue to work towards achieving a Gold Eco Church award for the whole parish.

## **Deanery Synod**

Two members of the PCC and the Rector sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. This year Deanery Synod has focussed on evangelistic opportunities and outreach, involvement of children in church life, the diocesan initiative to become net zero carbon by 2030, the Living in Love and Faith report and exploring effective strategies for mission and evangelism.

## **Volunteers**

Volunteers play an essential part, as Church Officers, Foundation Governors of St Bridget's School, sidespersons and pastoral visitors, taking Communion to the sick and housebound, as musicians, choir and bell ringers, house group leaders, running the museum, Storytelling Service, Link Cafe and Fairtrade sales, contributing to worship and to the care and beautification of buildings and grounds, raising and managing money, managing St Bridget's Centre, producing the magazine, maintaining the website, organising the fair and social events, supporting the foodbank by delivering our donations to the warehouse, and serving on various committees. Over the year we have greatly improved our livestreaming capacity and maintained our online presence. We are especially grateful for those who have continued to work on website development and livestreaming.

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is, the new volunteers who have joined us and those who have continued in their faithful support.

## **Pastoral Ministry and attendance at worship 2022**

The tables below show the service statistics which we provide for the diocese. The Diocese requests numbers for October as it is considered to be a fairly typical month.

During 2022 both churches increased their opening times and were open daily every morning as sacred spaces for private prayer and reflection.

The Clergy provided preparation and support to families who were bereaved and planning funerals, to the couples who were married and those who brought children for baptism. Visits were also made to people who were lonely or distressed. Clergy visited people in their homes and hospital when possible.

<b>Pastoral Ministry (both Churches)</b>	<b>2022</b>	<b>2021</b>
Baptisms	23	13
Confirmations	3	0
Admission to Communion	0	0
Weddings <i>including Dedication after Civil Marriage</i>	10	10

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY  
TRUSTEES' ANNUAL REPORT for the year ended 31 December 2022**

Funerals/Memorial Services in Church	23	22
Funerals at Crematorium/Cemetery	16	10

**Attendance at Worship 2022**

October figures required for national 'Statistics of Mission' returns.

The first four Sundays of October and the weekdays following (2021 figures are shown in brackets)

<b>St Bridget's</b>	<b>Sunday Adult</b>	<b>Sunday Child</b>	<b>Weekday Adult</b>	<b>Weekday Child</b>
Week 1	93 (105)	8 (15)	8 (7)	0 (0)
Week 2	204 (78)	87 (8)	5 (40)	0 (4)
Week 3	104 (110)	27 (1)	7 (104)	0 (350)
Week 4	81 (6)	4 (0)	6 (214)	1 (3)
<b>Caldy</b>	<b>Sunday Adult</b>	<b>Sunday Child</b>	<b>Weekday Adult</b>	<b>Weekday Child</b>
Week 1	23 (16)	0 (0)	10 (6)	3 (0)
Week 2	25 (20)	0 (0)	10 (6)	2 (0)
Week 3	24 (22)	0 (0)	10 (7)	0 (0)
Week 4	24(48)	0 (0)	8 (9)	0 (0)

**Easter and Christmas attendances**

Attendance figures are adults and children combined.

Figures do not include Christmas and Easter Week House Communions.

Midnight Services and Crib services are included.

	<b>St Bridget's</b>	<b>Caldy</b>	<b>Total</b>
Easter Day communicants	173 (67)	30 (15)	203 (82)
Easter Day attendance	199 (69)	39 (15)	238 (84)
Christmas communicants	214 (110)	31 (34)	245 (144)
Christmas attendance	235 (261)	37 (34)	272 (295)

**FINANCIAL REVIEW**

Total **incoming resources** this year were £215,977 (2021 £209,522). Congregational giving and donations amounted to £122,270 (2021 £105,543). Gift Aid recovered from HMRC was £25,170 (2021 £23,480). Fees for weddings and funerals provided a nett income of £7,387 (2021 £8,012).

Investment income received during the year amounted to £5,787 – due mainly to the temporary holding of funds from the house sale late in 2021 (2021 £51). The valuation of investments held during the year has decreased by £3,070 because of negative stock market movements.

**Expenditure** in the year was £215,001 (2021 £186,956). The main expenditure during the year was the Parish share of £89,571 (2021 £87,598).

From the financial point of view, 2022 was a satisfactory year, with income and expenditure almost exactly balancing. Standing orders are now firmly established as the main source of regular income at both churches, a satisfactory situation to be in as income is thus largely predictable and cash flow can be managed. Income from weekly envelopes and cash collections have reduced somewhat, but donations through on-line giving and contactless payment have increased very significantly. We were once again able to pay our Parish Share to the Diocese of Chester in full, thus supporting the central functions of the Diocese (including our Rector's stipend) and other parishes in greater need than ourselves. Usage of St Bridget's Centre returned close to pre-Covid days, and the Centre continued to cover its costs through income.

At the end of 2022, the parish was on the point of purchasing 64 Covertside, to house any future curates and to be rented out at other times. The cost of this is covered by the proceeds from the sale of 13 Caldý Road in late 2021.

We aim to be generous in our giving to support those (locally, nationally and internationally) less fortunate than ourselves, and are aiming to donate 10% of disposable income to charities.

All those involved with managing the parish's finances continue to work closely together, complementing each other's skills and aptitudes.

## **RISK MANAGEMENT**

The principal risks associated with the activities of the charity are the sustainability of giving from the congregations at St Bridget's and Caldý churches, as these amount to a significant proportion of the income of the Parish. New methods of giving, through making on-line and contactless payment facilities available, have been developed successfully. Regular giving in 2022 continued to remain largely stable, which was encouraging given the challenging economic environment.

The PCC continue to manage the risk of diminishing reserves.

Budget forecasts for the main activities of the charity for 2023 have been created, though these can never be more than reasonable projections.

## **RESERVES POLICY**

It is the policy of the Trustees to hold no less than six months expenditure in cash reserves. Currently the reserves exceed this. This policy is regularly reviewed. It is thought to be sufficient, given that the parish has an above-average Parish Share commitment, several buildings and two churchyards to maintain and enhance, and a growing number of staff to pay.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue as a going concern
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial accounts comply with the Charities Act 2011, the accounting policies set out in note 1 to the financial statements and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Update Bulletin 1 (effective 1 January 2019), and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

.....

Revd Alexandra Williams, Chair of Trustees

.....

Date

**REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF  
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**

---

I report on the accounts for the year ended 31 December 2022 set out on pages 16–24

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 required.

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 the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 trustees 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 reasonable cause to believe that, in any material respect, the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: .....

Date: .....

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 December 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Note	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming &amp; endowments from:</b>				
Donations and legacies	2	151,130	2,811	153,941
Charitable activities	3	49,142	-	49,142
Other trading activities	4	7,107	-	7,107
Investments	5	5,747	40	5,787
<b>Total income</b>		<b>213,126</b>	<b>2,851</b>	<b>215,977</b>
<b>RESOURCES EXPENDED</b>				
Raising funds	6	1,189	-	1,189
Charitable activities	6	213,801	11	213,812
<b>Total expenditure</b>		<b>214,990</b>	<b>11</b>	<b>215,001</b>
<b>Net income / (expenditure) for the year before investment gains/(losses)</b>		<b>(1,864)</b>	<b>2,840</b>	<b>976</b>
Net gains/(losses) on investments	10	(3,070)	-	(3,070)
<b>Net income / (expenditure) for the year before transfers</b>		<b>(4,934)</b>	<b>2,840</b>	<b>(2,094)</b>
<b>Extraordinary item</b>	8	-	-	-
Transfer between funds		19,169	(19,169)	-
<b>Net income / (expenditure) for the year</b>		<b>14,235</b>	<b>(16,329)</b>	<b>(2,094)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	14	1,200,224	43,227	1,243,451
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,214,459</b>	<b>26,898</b>	<b>1,241,357</b>

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**BALANCE SHEET at 31 December 2022**  
Registration Number: 1131379

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	<b>Note</b>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	9	675,000	-	<b>675,000</b>	675,000
Investments	10	<u>31,553</u>	-	<b>31,553</b>	<u>34,623</u>
		706,553	-	<b>706,553</b>	709,623
<b>CURRENT ASSETS</b>					
Debtors & prepayments	11	715	-	<b>715</b>	-
Cash at bank and in hand	12	<u>507,891</u>	<u>26,898</u>	<b>534,789</b>	<u>534,478</u>
		508,606	26,898	<b>535,504</b>	534,478
<b>CREDITORS</b>					
Amounts falling due within one year	13	(700)	-	<b>(700)</b>	(650)
<b>NET CURRENT ASSETS</b>					
		<u>507,906</u>	<u>26,898</u>	<b>534,804</b>	<u>533,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,214,459</u>	<u>26,898</u>	<b>1,241,357</b>	<u>1,243,451</u>
<b>FUNDS</b>					
	14				
Unrestricted funds				<b>1,214,459</b>	1,200,224
Restricted funds				<b>26,898</b>	<u>43,227</u>
<b>TOTAL FUNDS</b>					
				<b>1,241,357</b>	<u>1,243,451</u>

The financial statements were approved by the Board of Trustees and signed on its behalf by:

.....  
Revd Alexandra Williams, Chair of Trustees

.....  
Date

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The PCC is a Public Benefit Entity under FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts have been prepared under the historical cost convention, except for Listed Investments which are included in the Balance Sheet at market value.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Tax reclaims on donations and gifts**

Tax reclaims under Gift Aid are recognised when received.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For the Year Ended 31 December 2022**

---

**Investment assets**

Investments are shown at market value.

**Fixed assets**

**Consecrated Land and Buildings and Moveable Church Furnishings**

Consecrated and beneficed property is excluded from the financial statements in accordance with s.10(2)a of the Charities Act 2011.

No value is placed on moveable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated and or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

**Other Fixed Assets**

Other land and buildings held on behalf of the PCC for its own purpose are valued at cost. The land and buildings have not been depreciated as it is felt by the trustees that the annual depreciation charge and the accumulated depreciation are immaterial to the financial statements, due to the assets having a very long remaining useful life. The trustees consider an impairment review on an annual basis.

The Church Hall (Caldy) as a functional asset has not been assigned any value. The Church Centre (St Bridget's) has been valued as shown in the accounts. Any expenditure on maintenance or improvement is written off as incurred. Individual items of equipment are written off as incurred.

**Taxation**

The charity is exempt from tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 December 2022

Note	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>2 Donations and legacies</b>	£	£	£	£
Donations	114,022	2,811	<b>116,833</b>	100,320
Gift Aid	25,170	-	<b>25,170</b>	23,480
Collections	5,401	-	<b>5,401</b>	5,154
Sundry	36	-	<b>36</b>	69
Legacies	6,501	-	<b>6,501</b>	23,169
	<u>151,130</u>	<u>2,811</u>	<u><b>153,941</b></u>	<u>152,192</u>
<b>3 Charitable activities</b>	£	£	£	£
Church Centre & Hall Lettings	34,805	-	<b>34,805</b>	22,631
Museum	1,240	-	<b>1,240</b>	135
Friends of St Bridgets	10	-	<b>10</b>	10
Magazine Advertising	1,273	-	<b>1,273</b>	2,295
Magazine Sales	873	-	<b>873</b>	738
Fees	7,387	-	<b>7,387</b>	8,012
Grants	3,554	-	<b>3,554</b>	13,757
HMRC Job Retention Grant	-	-	-	1,430
	<u>49,142</u>	<u>-</u>	<u><b>49,142</b></u>	<u>49,008</u>
<b>4 Other trading activities</b>	£	£	£	£
Summer Fair	3,207	-	<b>3,207</b>	-
Other Activities	308	-	<b>308</b>	111
House rent	-	-	-	4,753
Solar Panels	3,592	-	<b>3,592</b>	3,407
	<u>7,107</u>	<u>-</u>	<u><b>7,107</b></u>	<u>8,271</u>
<b>5 Investments</b>	£	£	£	£
Bank interest	5,747	40	<b>5,787</b>	51
	<u>5,747</u>	<u>40</u>	<u><b>5,787</b></u>	<u>51</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2022**

Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>6 Resources Expended</b>				
<b>Raising funds</b>				
Summer fair & festival	707	-	<b>707</b>	-
Other fundraising costs	482	-	<b>482</b>	131
	<u>1,189</u>	<u>-</u>	<u><b>1,189</b></u>	<u>131</u>
<b>Charitable activities</b>				
Parish share	89,571	-	<b>89,571</b>	87,598
Rector & rectory expenses	5,327	-	<b>5,327</b>	4,107
Parish house	-	-	-	2,460
Church	31,365	-	<b>31,365</b>	22,230
Churchyard	11,639	-	<b>11,639</b>	12,556
Parish magazine	1,353	-	<b>1,353</b>	1,493
Training & mission	2,194	-	<b>2,194</b>	2,311
Centre & hall	41,060	-	<b>41,060</b>	28,086
Parish Office	19,094	-	<b>19,094</b>	17,125
Charitable giving	7,383	-	<b>7,383</b>	7,820
Independent examiner's fees	700	-	<b>700</b>	650
Sundries	-	11	<b>11</b>	59
Defibrillators	3,552	-	<b>3,552</b>	-
Bank charges	563	-	<b>563</b>	330
	<u>213,801</u>	<u>11</u>	<u><b>213,812</b></u>	<u>186,825</u>

7 Staff Costs & Employees	2022 £	2021 £
<b>- included in Charitable Activities above</b>		
Wages and salaries	<b>29,630</b>	25,704
Pension costs	<b>253</b>	218
Social security costs	-	-
	<u><b>29,883</b></u>	<u>25,922</u>

No employee earned £60,000 or more during the year (nor the previous year)

The average headcount during the year was :	2022	2021
Charitable activities	<u>5</u>	<u>4</u>
	<u><b>5</b></u>	<u>4</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2022**

Note	2022	2021
8 Extraordinary item	£	£
Gain on disposal of Parish house	-	292,939
	<u>-</u>	<u>292,939</u>

**9 Fixed Assets**

	Land and Buildings £	Total £
<b>Cost</b>		
At 1 January 2022	675,000	<b>675,000</b>
Disposals	-	-
Additions	-	-
<b>At 31 December 2022</b>	<u><b>675,000</b></u>	<u><b>675,000</b></u>
<b>Depreciation</b>		
At 1 January 2022	-	-
On Disposals	-	-
Charge for year	-	-
<b>At 31 December 2022</b>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Net Book Value</b>		
<b>At 31 December 2022</b>	<u><b>675,000</b></u>	<u><b>675,000</b></u>
At 31 December 2021	<u>675,000</u>	<u>675,000</u>

The Land and Buildings is the church centre building at £675,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2022**

Note	2022	2021
<b>10 Fixed asset investments at market value</b>	<b>£</b>	<b>£</b>
At 1 January 2022	<b>34,623</b>	29,659
Additions in the year at cost	-	-
Disposals at market value	-	-
Change in value in the year Gain/(Loss)	<b>(3,070)</b>	4,964
At 31 December 2022	<b><u>31,553</u></b>	<u>34,623</u>
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>11 Debtors</b>		
Parish House - costs prepaid	<b>715</b>	-
	<b><u>715</u></b>	<u>-</u>
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>12 Cash at bank and in hand</b>		
Current Account	<b>88,865</b>	91,467
Deposit Account	<b>445,924</b>	443,011
	<b><u>534,789</u></b>	<u>534,478</u>
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>13 Creditors : amounts falling due within one year</b>		
Accruals	<b>700</b>	650
	<b><u>700</u></b>	<u>650</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2022**

**Note**

<b>14 Movement in Funds</b>	Balance at 31 December 2021	Incoming Resources	Resources Expended	Gains & (Losses) on Investments	Transfers In/(Out)	Balance at 31 December 2022
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	1,200,224	213,126	(214,990)	(3,070)	19,169	<b>1,214,459</b>
	<u>1,200,224</u>	<u>213,126</u>	<u>(214,990)</u>	<u>(3,070)</u>	<u>19,169</u>	<u><b>1,214,459</b></u>
<b>Restricted Funds</b>						
Enhancement	43,227	2,851	(11)	-	(19,169)	<b>26,898</b>
	<u>43,227</u>	<u>2,851</u>	<u>(11)</u>	<u>-</u>	<u>(19,169)</u>	<u><b>26,898</b></u>
<b>Total Funds</b>	<u>1,243,451</u>	<u>215,977</u>	<u>(215,001)</u>	<u>(3,070)</u>	<u>-</u>	<u><b>1,241,357</b></u>

**15 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**16 Trustees' Expenses**

During the year 1 trustee (2021 1 trustee) was reimbursed for out-of-pocket expenses incurred by the trustees and paid to third parties. The total sum paid in the year was £284 (2021 £373).

**17 Capital Commitments**

The charity had the following capital commitment at 31 December 2022 (2021: None) which was authorised by the trustees but not contracted for:

	2022	2021
	£	£
Purchase of Parish house	<u>335,000</u>	<u>-</u>

Contracts were exchanged on 6th January 2023 and completion was on 18th January 2023.