THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales · Charity number 1127793

Details

Other names	ST JAMES' PCC, BIRKDALE
Status	Registered
Legal form	Previously excepted
Registered	2009-01-30
Register	View on the Charity Commission register

Contact

Address	St James' Church Lulworth Rd Southport PR8 2BQ
Phone	01704564907
Email	stjamesbirkdale@googlemail.com
Website	www.stjamesbirkdale.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and the bereaved. Teaching of Christianity through sermons, courses and small groups. Promoting the whole mission of the Christian Church through provision of activities for senior citizens and others. Supporting other charities in the UK and overseas.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£164,331	£237,015	-	-
2023-12-31	£306,375	£268,125	-	-
2022-12-31	£177,440	£166,004	-	-
2021-12-31	£182,488	£271,487	-	-
2020-12-31	£274,844	£172,287	-	-

Trustees

Name	Role	Appointed
Dr JONATHAN PETER FOX	Chair	2012-06-14
BELINDA KATHRYN ARMSTRONG		2025-05-04
Brian Peter Jackson		2024-04-14
CHRIS NELSON		2017-04-26
Carol Jean Williams		2024-04-14
DIANE ELIZABETH HARRISON		2020-10-25
Dr Peter Andrew Downham		2025-05-04
HOWARD BENNETT		2020-10-25
Helen Coull Foster		2023-04-23
Jane Amanda Ludlow		2022-05-02
John Allan Salisbury MBE		2023-04-23
MICHAEL JOHN HARRISON		2020-10-25
MIKE LOWCOCK		2014-04-27
Rev Samuel Johnson		2023-09-10
Sandra Jane Unsworth		2024-04-14
Susan Carol Barnes		2020-10-25

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales - Charity number 1127793

Accounts

St James' Birkdale

"A place to belong"

Annual Report of the PCC
and
Financial Statements

For the Year Ended 31st December 2024

Charity Registration No - 1127793

St James' Birkdale

"A place to belong"

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ADMINISTRATIVE INFORMATION

St James' Church, Lulworth Road, Birkdale, Southport, PR8 2BQ

Official correspondence to the Parish Office as above (01704 564907)

Website: www.stjamesbirkdale.co.uk

Bankers: Royal Bank of Scotland: 269 Lord St, Southport PR8 1NY
Independent Examiner: Fell Grills, 40 Hoghton St, Southport PR9 0PQ

For the period from 1 January 2024 until to the date of approval of this report, the following people served as members of the Parochial Church Council:

Minister	Rev Sam Johnson	
Churchwardens	Mrs Jane Ludlow	
	Mr Michael Lowcock	and PCC Vice Chair from April 2024
Deanery Synod representatives:		
	Mrs Sue Barnes	
	Mrs Jane Ludlow	
	Mr Michael Lowcock	from April 2024
	Mr Allan Salisbury	from April 2024
Elected members:	Mr George Ampat	
	Mr Howard Bennett	
	Mrs Liz Downham	until April 2024
	Dr Peter Downham	until April 2024
	Mrs Helen Foster	
	Dr Jonathan Fox	PCC vice chair until April 2024
	Mr Brian P Jackson	Treasurer from April 2024
	Mrs Dianne Harrison	
	Mr Michael Harrison	
	Mr Paul Lacey	until April 2024
	Mr Chris Nelson	from April 2024
	Mr David Roberts	until April 2024
	Mr Allan Salisbury	
	Mrs Sandra Unsworth	from April 2024
	Mrs Carol Williams	from April 2024
	Vacancy	
	Vacancy	

The PCC Secretary is Mrs Judith Lawrence

REPORT OF THE TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council of the Ecclesiastical Parish of St James' Birkdale (PCC) is a body corporate and operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission; Charity number 1127793.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

All PCC members and others in positions of leadership have completed declarations under the "Fit and Proper Persons Test" introduced by the Finance Act 2010.

The PCC met six times with an average attendance of 71% and a short meeting immediately following the APCM on Sunday, 14th April, at which there was the required quorum. The PCC also met with St Peter's PCC for an away day on 6th July at Christ Church Aughton.

Day to day management control is exercised on its behalf by a Standing Committee which would normally meet six times a year. Its members are the Vicar, 2 Churchwardens, 3 Deputy Wardens (currently Jonathan Fox, Sandra Unsworth and Chris Nelson), and the Treasurer. The parish administrator also attends meeting. Apart from this our preference is to form subject-specific, time-limited project groups as the need arises, which focus on the appraisal and implementation of growth initiatives as directed by PCC.

Risk Assessments

PCC members have identified the major risks with procedures put in place to manage those risks and minimise their impact on the life of the church, as detailed below. The risk assessments are reviewed annually by the PCC and were externally reviewed by our insurers during a visit in February 2019. A desktop survey was conducted by the insurer's Risk Management Surveyor, over the telephone in November 2024

Health and Safety

A base review was undertaken in 2018 by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and a comprehensive policy, incorporating a rolling programme of review, has been adopted. The most recent review of our Health and Safety Policy was carried out in February 2025.

Specific procedures for reporting accidents are in place, training in fire safety has been given and there is a pool of church members who possess appropriate first aid qualifications and experience.

Safeguarding

A list of Church Members active in the parish in either an official or voluntary capacity, with DBS clearance, is held online with our independent Safeguarding specialist "thirtyoneeight". As and when required, the Church Wardens and PCC have requested information and guidance on general Safeguarding matters from the Parish Safeguarding Officer (PSO) and these have been responded to via updates to the PCC meetings. One specific Safeguarding matter was brought to the attention of the Vicar, PSO and Church Wardens during this time and, in consultation with the Diocesan Safeguarding Team, has been addressed.

Throughout the year PCC members have been encouraged to complete safeguarding training which is accessible online.

GDPR

The PCC complies fully with the GDPR requirements and has in place an approved policy in line with Church of England recommendations.

Financial risk

An annual budget is prepared to ensure short term viability. Actual financial results compared with budget are reported and fully reviewed at each meeting of the PCC and its Standing Committee.

Charity Commission guidelines on Internal Financial Controls have been fully reviewed. A set of controls appropriate to St James' were developed and adopted by the PCC at its January meeting 2011. These were reviewed annually 2017 through to 2020, and then in 2022 and 2023. The next formal review will be 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The general functions of the PCC are stated within the PCC (Powers) Measure 1956. The PCC takes very seriously its responsibility of promoting in the parish the whole mission of the church, pastoral, evangelistic, social, and ecumenical.

We continue to hold that St James' church should be 'A place to belong'; for all ages, just as you are.

In 2024 the PCC worked on, and subsequently approved, the adoption of a new vision for us and St Peter's church together to develop and put into practice. The vision was introduced to the congregation through a Vision Sunday, Vision document and the PCC meetings have been restructured around the five headings of the vision. In time it is anticipated that smaller groups will form to help implement the vision, with named individuals taking responsibility for particular areas.

The vision is to:
Rooted in Prayer, Worship and Scripture – For all our common and private lives to be prayerful in their approach, Biblical in their ministry and passionate in their Worship
Seeking the Kingdom – We want to see God's kingdom grow, introducing people in the community to faith and being a visible presence in the community
Serving Together – We want to work closely with St Peter's, St John's and other churches in the area to serve Birkdale together.
Growing Faith – We want those who are part of St James' church to have the space and resources to develop and grow their own faith. As well as creating opportunities for those who are on the 'fringes' of the community to find their place.
Loving Birkdale – We want to demonstrate God's love to our community, loving them by partnering with others to help every person in Birkdale to flourish and enjoy life in all its fullness.

When planning its activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance to charities concerned with the advancement of religion.

Our objectives in 2024 were to continue to provide the following public benefits:

To love the Lord our God and be open to Him through

- Regular public worship to all
- The provision of a sacred place for personal prayer and contemplation at key events and during times of national or local significance or crisis.

To love our neighbours and be open to them through

- Pastoral work, which has included visiting the housebound, sick and bereaved
- Teaching of Christianity through sermons in Church and online
- The continuing teaching of Christianity in small groups and courses
- Supporting other charities locally, nationwide, and overseas

During 2024 we:

- Continued to engage with ways of working closely with St Peter's and St John's Birkdale, including regular prayer meetings with these and other local churches and joint courses and events.
- Provided significant financial support to 4 national and international charities, helping them reach out to disadvantaged individuals and communities, and to 3 local charities.
- Provided significant financial support to the Southport & Area Schools Worker Trust to enable them to continue delivering assemblies, lessons, presentations and extra-curricular clubs and activities.
- The mission and social group proactively explore opportunities for growth within the community.
- We have begun the process of exploring a chaplaincy service to the village community.

- In partnership with local charity Compassion Acts continued a weekly family space attended by a small but growing number of families.

ACHIEVEMENT AND PERFORMANCE

Electoral Roll:

There are 161 names on the Electoral Roll (2023 - 163). We were sad to lose several long-standing members of the church who passed away during the year.

Worship:

Since his licensing in September 2023, as vicar to St James' (Incumbent) and St Peter's (Priest-in-charge) churches, Reverend Sam Johnson has continued to develop his ministry across the two churches and parishes.

We are very grateful for the continuing support of retired minister, Revd Paul Brody.
We were also fortunate to have George Ampat, Jemima George, Peter Lawrence, Revd Angela Robinson, Allan Salisbury, and Joyce Salisbury on the preaching team and were most thankful for their support.

Our thanks go Jane Newby (GRSM, ARCO) who continues as our organist and to all who have given of their musical talents during the year.

Average adult attendance at our Sunday services in 2024 was 76 (2023 - 86), with the online streaming service attracting a further average of 7.

Through our website we have continued to offer recorded sermons to those who are unable to visit our services in person, where also the link to the Sunday live stream can be found.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. During 2024, four children were baptised in church. Bereavement care is a vital part of our ministry and there were eleven funerals held in church.

Appreciated by members of St James', St Peter's, and the local community, was an All Souls'/Bereavement service for those who had lost loved ones, held in 2024 at St Peter's.

On the 5th Sunday a combined service is held in rotation with St Peter's, St John's Birkdale and Liverpool Road Methodist Church with each church taking a turn to host.

Fellowship
During the week six 'home' groups, just under 60 church members met in homes or at church. These gatherings provide opportunity for study, teaching, and fellowship and for many are at the heart of what it means to belong.
The Mothers' Union branch continued to meet either at St James' or St Peter's.

Other events have included the following:

- monthly parish breakfast following the 8.15am service of Holy Communion
- refreshments served after the 9.45am service each week
- a games evening on the first Thursday each month
- the resumption of a monthly Sunday afternoon tea
- lunches out for men and ladies
- children's Light and Christmas Parties
- Christmas afternoon tea party
- mince pies and mulled wine after the carols by candlelight service

The PCC connects with the wider structures of the church through appointed members of North Meols Deanery Synod and Liverpool Diocesan Synod.

Pastoral Care and Service to our community

Our aim to take the church out into the community, offering communion to local nursing home residents and the housebound, continued in 2024. Carol singing took place in Birkdale village with representatives of the other Birkdale churches and carols were sung by a small group of church members in several care homes. For a third year we ran a children's nativity trail from a stall at the Birkdale Christmas Fair with St Peter's, St John's, and Liverpool Road Methodist churches.

Pastoral oversight and visiting of church members continued an informal basis through the network of friendships and home group membership.

Families' and Children's work

Although we do not have many children and families connecting with us on a regular basis, we are always pleased to welcome them for baptisms and other special services.
A growing number of children are attending our monthly family services. We have a range of resources suitable for children and young people and a small group of people who make them available. Our prayer is that it will become possible to put more structured arrangements in place to ensure the spiritual needs of children are met when they are with us on Sundays.

The uniformed organizations continue to meet weekly during term time in the church hall and we like to welcome them to family services when they can attend. With our friends at Southport Area Schools Worker Trust (SASWT) we hope to build links with the local schools.

Mission links

The PCC aims to give to external charities not less than 10% of the planned giving it receives from church members and our Accounts for 2024 indicate a result in excess of this (10.3%). This is overseen by a Mission Support group which remained focused in 2024 on 5 main charities, Latin Link, Church Mission Society (CMS), Church Pastoral Aid Society (CPAS),

Tearfund and the Southport and Area Schools Worker Trust. Additionally, we sustained support of various local charities, including Light for Life, Southport Soup Kitchen, and Compassion Acts (Southport Foodbank) - these local charities are supported both financially or through donations made at Harvest, Christmas and throughout the year.

We continue to support paediatrician, Dr Nicci Maxwell in her work with CMS. In August 2024 she started work in Juba, the capital of South Sudan, dividing her time between ACROSS, a South Sudanese Christian organisation with a history of partnership with CMS, and the Al Sabah Children's Hospital in Juba. Her work includes caring for young children in a refugee settlement and treating neonatal babies and teaching newly qualified doctors in the hospital.

Our connection with Latin Link is through the daughter of one of our church members. Julie Noble works in Oruro, Bolivia, which includes working with children and families at the Angel Tree Centre.

In November we once again supported Samaritan's Purse, 'Operation Christmas Child' sending gift filled shoeboxes, loose hats, scarves, toothbrushes, sponges, and cash, all donated by members of the congregation.

Through payment of its Parish Share, this parish also contributes to the cost of mission and ministry in the many deprived areas which exist in the Liverpool Diocese.

Church buildings and fabric

We continue to invest time and energy in the maintenance of the church building.
Any building of over 160 years requires a structured programme of maintenance and renewal. From the last quinquennial inspection in 2018, we were aware that remedial work was needed on some parts of the building. The main elements of these have been conducted under a phased programme of work. These included projects of conservation on the north transept roof, rainwater valleys and stonework; work to the south transept and vestry roofs; and extensive remedial works to all high-level windows.

The most recent quinquennial inspection was carried out towards the end of 2024. At the time of writing the architect's report is yet to be finalised.

Other fabric works undertaken during 2024 included various drainage repairs. A new electricity supply was laid into the church hall to enable a major refurbishment of the kitchen hall.

An electrical installation condition report (EICR) was prepared as is required every five years. As a result, a significant amount of remedial electrical repairs and re-wiring were carried out.

Through all these activities, the PCC confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

FINANCIAL REVIEW

The accounts for 2024 show net outgoing in the year of £72.7k compared with net income of £38.3k in 2023. The church was grateful to receive a legacy of £5.0k in the year. During the review period the kitchen within the church hall received a major facelift costing £65.2k. The South Transept works started in 2023 were finished in 2024 at an additional cost of £4.4k.

Cash balances were £228k at year end compared with £303k at the end of 2023.

The church derives most of its income from giving by parish members, to whom it is grateful. The total unrestricted giving and donations in 2024, including Gift Aid recovered, was £129k, which included Gift Day receipts of £21.5k including Gift Aid recoverable. The giving in 2023 was £121k.

We continue to support Christian charities and relief agencies, both home and abroad (£15.9k) and paid our full Parish Share.

The PCC recognises that it faces challenges ahead to ensure that there are sufficient resources to meet the vision, whether those resources are needed for ministry or maintenance of fabric.

We also acted as agents for the Diocese of Liverpool relating to payments for those acting as organists at weddings and funerals of £1,292

Reserves Policy

The reserves policy of the PCC is to hold in realisable unrestricted funds a minimum of 4 months general running expenses, and a fabric fund for emergency repairs, equating in all to £53k.

Voluntary service

The PCC would like to thank the many volunteers who sustain the life and ministry of St James'. Many members of the church also give of their time outside church, in many different voluntary roles in the public and charity sectors, with an impact well beyond the parish boundaries and this is acknowledged and affirmed by the PCC.

Plans for the Future

We continue to believe that there is a strong sense of God's calling across the North Meols Deanery for change. It is our prayer that congregations of the three churches in Birkdale will continue to be challenged to work collaboratively towards a vision for the future. The Vision document outlines a closer working pattern between St James' and St Peter's, and over time we hope to include St John's in further discussion and ways of working together.

Rev Sam, with the wardens and PCCs of St James' and St Peter's churches, will seek to develop the newly adopted vision turning it aims and objectives into practical tasks and actions as well

as discerning new directions we believe God is leading us. This process also involves working with key individuals to plan and implement these outcomes in a way that is effective.

We will ensure our objectives in 2025 deliver those public benefits previously identified in this report as well as maintaining the fabric of the church and the hall.

APPROVED BY THE PCC ON 17th March 2025 AND SIGNED ON ITS BEHALF BY:

Revd Sam Johnson
Vicar

Michael Lowcock
Church Warden

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of St James' Birkdale on the accounts for the year ended 31st December 2024, as set out on pages 12 -20 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers 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 material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

  have not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.



.....

Date:.....8/4/2025

OJ Grills Esq FCA
J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December, 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming and Endowments from:					
Donations and Legacies	2(a)	131,981	2,054	134,035	251,611
Charitable Activities	2(b)	17,313	-	17,313	14,412
Trading Activities	2(c)	463	-	463	27,418
Investments	2(d)	12,520	-	12,520	12,933
Total Income and Endowments		162,277	2,054	164,331	306,374
Expenditure on:					
Charitable Activities	3(a)	234,961	2,054	237,015	268,125
Total Resources Expended		234,961	2,054	237,015	268,125
Net income/(expenditure)		(72,684)	-	(72,684)	38,249
Transfers between funds		-	-	-	-
Net movement in funds		(72,684)	-	(72,684)	38,249
Other recognised gains / (losses)					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Gains and losses on investment assets		-	-	-	-
Net Movement in funds		(72,684)	-	(72,684)	38,249
Total funds brought forward at 1st January, 2024		481,779	8,262	490,040	451,791
Total funds carried forward at 31st December, 2024		409,095	8,262	417,356	490,040

The notes on pages 14 to 20 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

BALANCE SHEET
As at 31st December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	5(a)	177,948	178,348
Investments	5(b)	-	-
		177,948	178,348
Current Assets			
Debtors	8	14,428	17,557
Cash at Bank and in Hand		227,861	303,668
		242,289	321,225
Liabilities			
Creditors:Amounts falling due within one year	9	2,880	9,532
Net Current Assets		239,409	311,693
Total Assets less Current Liabilities		417,357	490,041
Creditors			
Amounts falling due after one year		-	-
Total Net Assets		417,357	490,041
Funds of the Charity			
Unrestricted	11	409,095	481,779
Restricted	12	8,262	8,262
		417,357	490,041
Total Charity Funds		417,357	490,041

The notes on pages 14 to 20 form part of these accounts.

Approved by the Parochial Church Council on 17th March 2024 and signed on its behalf by:

Rev Sam Johnson
Vicar

Michael Lowcock
Church Warden

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

1.1 Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Incoming resources

Planned giving, collections and donations are recognised when received
Income tax recoverable on Gift Aided donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other income - rental income from the letting of church premises is recognised when the income is due.

All incoming resources are accounted for gross.

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments - realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed Assets

1.4.1 Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property of any kind is excluded from the accounts by s10(2)(c)of the Charities Act 2011.

Movable church furnishings held by the Vicar 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.

1.4.2 Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is included in the accounts at original cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.4.3 Other fixtures & fittings and office equipment

Equipment used within the church premises is written down to estimated residual value by depreciation on a straight line basis over the number of years.

Individual items of equipment with a purchase cost of £1,000 or less are written off when the asset is acquired.

1.5 Investments

Investments are valued at market value at 31 December

1.6 Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors less any provision for amounts that may prove uncollectible.

2	INCOME AND ENDOWMENTS	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
2 a	**Donations and Legacies**				
	Planned Giving	79,905	-	79,905	90,131
	Gift Aid Recoverable	17,073	-	17,073	18,493
	Collections (open plate) at all services	5,845	-	5,845	5,598
	Gift Aid Small Donation Scheme	1,519	-	1,519	1,492
	Gift Day - Donations	18,585	-	18,585	-
	Gift Aid Recoverable	2,930	-	2,930	-
	Legacies	5,000	-	5,000	129,950
	Donations, Appeals etc	1,124	2,054	3,178	5,947
		131,981	2,054	134,035	251,611
2 b	**Charitable Activities**				
	Magazine	23	-	23	296
	Rent from Church Hall	14,946	-	14,946	11,791
	Wedding and Funeral Fees - PCC	2,344	-	2,344	2,325
		17,313	-	17,313	14,412
2 c	**Other Trading Activities**				
	Miscellaneous Income	145	-	145	1,391
	Houseparty	-	-	-	6,650
	Sequestration	-	-	-	2,002
	Grants:Clergy Housing Grant	-	-	-	3,375
	Grants:Church of England Winter Fuel	-	-	-	1,033
	Grants:Job Retention	-	-	-	-
	Grants:Listed Places of Worship	318	-	318	12,967
		463	-	463	27,418
2 d	**Investments**				
	Dividends and Interest	12,520	-	12,520	12,933
		12,520	-	12,520	12,933
	Total Incoming Resources	162,277	2,054	164,331	306,375

3 **EXPENDITURE ON**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
3 a	**Charitable expenditure**				
	Overseas Mission				
	Latin Link (Julie Noble)	1,000	471	1,471	1,543
	Church Mission Society (Nicci Maxwell)	3,000	421	3,421	3,539
	Relief Agencies				
	Tear Fund	1,850	-	1,850	1,850
	Home Mission				
	CPAS	1,850	-	1,850	1,850
	Southport Schools Worker Trust	3,000	-	3,000	3,144
	Liverpool University CU	-	401	401	-
	Mothers Union	-	421	421	263
	Embrace the Middle East	94	-	94	-
	Light for Life	500	-	500	500
	Soup Kitchen	505	340	845	932
	Compassion Acts	2,012	-	2,012	2,292
	Sub-total	13,811	2,054	15,865	15,913
	Ministry				
	Diocesan Payments	80,996	-	80,996	80,994
	Clergy Expenses	478	-	478	965
	Vicarage / Curate's housing	2,273	-	2,273	16,268
	Sequestration	-	-	-	2,002
	Visiting Clergy	62	-	62	-
	Sub-total	83,809	-	83,809	100,229
	Property Costs				
	Church running expenses				
	Utilities: Heating, Water and Lighting	8,444	-	8,444	12,194
	Insurance	4,522	-	4,522	4,015
	Cleaning	2,779	-	2,779	2,325
	Church Repairs	14,995	-	14,995	87,175
	Church Grounds	3,030	-	3,030	2,994
	Memorial Hall	84,266	-	84,266	14,969
	Sub-total	118,036	-	118,036	123,672
	Other costs				
	Upkeep Church Services	1,652	-	1,652	1,986
	Houseparty	-	-	-	6,170
	Organist	3,938	-	3,938	3,928
	Children & Youth	155	-	155	45
	Equipment	194	-	194	-
	Depreciation	400	-	400	1,966
	Magazine	-	-	-	60
	Miscellaneous	1,682	-	1,682	3,050
	Parish Office including Salary Costs	10,419	-	10,419	10,279
	Sub-total	18,440	-	18,440	27,484
3 b	**Governance Costs**				
	Administration:				
	Cost of APCM	100	-	100	130
	Independent Examiner's Fee	765	-	765	697
	Sub-total	865	-	865	827
	Total Resources Expended	**234,961**	**2,054**	**237,015**	**268,125**

		2024	2023
4	**Staff Costs**	£	£
	Gross salaries	12,264	11,501
	Pension/National Insurance Contributions	-	-
		12,264	11,501

During the year, the PCC employed a Parish Secretary and an organist.

5 **Fixed assets for use by the PCC**

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
Tangible Fixed assets			
Gross Book Value			
At 1st January, 2024	174,750	45,860	220,610
Additions	-	-	-
Disposals	-	-	-
At 31st December, 2024	174,750	45,860	220,610
Depreciation			
At 1st January, 2024	-	42,262	42,262
Charge for the year	-	400	400
Depreciation on disposals	-	-	-
At 31st December, 2024	-	42,662	42,662
Net Book Value			
At 31st December, 2024	174,750	3,198	177,948
At 31st December, 2023	174,750	3,598	178,348

6 **Church Insurance Valuation**

The last Quinquennial inspection was undertaken in March 2018. The insurer's surveyor in 2019 valued the insurance valuation of the church building at £8.6m and the church hall at £950k.

7 **Analysis of Net Assets by Fund**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed Assets	177,948	-	177,948	178,438
Current Assets	234,039	8,249	242,289	321,225
Current Liabilities	(2,880)	-	(2,880)	(9,532)
Fund Balance	409,107	8,249	417,357	490,131

		2024	2023
8	**Debtors**	£	£
	Income Tax Recoverable	11,198	8,559
	Other Debtors	3,230	8,998
		14,428	17,557

		2024	2023
9	**Liabilities: Amounts Falling Due within One Year**	£	£
	Accruals	2,880	9,532
		2,880	9,532

10 **Fund Details**

The activities included in each of the Funds and the surplus/(deficit) for the year are as follows:	2024 Surplus/ (Deficit) £	2023 Surplus/ (Deficit) £
General Funds	(12,246)	(25,951)
Fabric	-	-
Youth Club	-	-
Legacy	(60,437)	64,201
Hall	-	-
Restricted		
Andrew Raby	-	-
Fabric	-	-
CYPW	-	-
Other Restricted	-	-
	(72,683)	38,250

11 **Designated Funds**

The closing balance of Unrestricted Funds comprised the following:	2024 £	2023 £
General Funds	209,757	222,004
Fabric	11,500	11,500
Youth Club	647	647
Legacy	186,436	246,873
Hall Fund	755	755
	409,095	481,778

The Fabric Fund is a fund that holds the sum of £11,500 to support any emergency works on the church.

The Youth Club Fund relates to the balance held at the dissolution of the former Youth Club and is retained in case of its reformation.

The Legacy Fund comprises legacies left to the church and not yet utilised.

The Hall Fund is a fund to support works in the church hall.

12 **Restricted Funds**

The closing balance of Restricted Funds comprised the following:	2024 £	2023 £
Andrew Raby	537	537
CYPW	7,712	7,712
Mission	12	12
	8,261	8,262

The Funds given in memory of Andrew Raby will be used in accordance with the wishes of his family.

The CYPW Fund is to fund the cost of a Childrens, Young Persons and Families Worker.

The Mission Fund comprises funds specifically given to support local, national and international mission.

The Movement on these funds is as follows:-

	1st Jan 2024	Incoming Resources	Resources Expended	Transfers between funds	31st Dec 2024
	£	£		£	£
Unrestricted					
General Funds	222,004	150,138	(162,384)	-	209,757
Fabric Fund	11,500	-	-	-	11,500
Youth Club	647	-	-	-	647
Legacy	246,873	12,139	(72,577)	-	186,436
Hall	755	-	-	-	755
	481,779	162,277	(234,961)	-	409,095
Restricted Funds					
Andrew Raby	537	-	0	-	537
CYPW Fund	7,712	-	0	-	7,712
Mission Fund	12	2,054	(2,054)		12
	8,262	2,054	(2,054)	-	8,261
Total Funds	**490,041**	**164,331**	**(237,015)**	-	**417,356**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales - Charity number 1127793

Accounts

Diocese of Liverpool

St James Birkdale

"A place to belong"

Annual Report of the PCC and Financial Statements

For the Year Ended 31st December 2023

Charity Registration No - 1127793

St James Birkdale

"A place to belong"

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ADMINISTRATIVE INFORMATION

St James' Church, Lulworth Road, Birkdale, Southport, PR8 2BQ

Official correspondence to the Parish Office as above (01704 564907)

Website: www.stjamesbirkdale.co.uk

Bankers: Royal Bank of Scotland: 269 Lord St, Southport PR8 1NY
Independent Examiner: Fell Grills, 40 Hoghton St, Southport PR9 0PQ

For the period from 1 January 2023 until to the date of approval of this report, the following people served as members of the Parochial Church Council:

Minister	Vacant	until Sep 2023
	Rev Sam Johnson	from Sep 2023
Curate	Rev Ben Dyer	until Aug 2023
Churchwardens	Mrs Jane Ludlow	
	Mr Michael Lowcock	
Deanery Synod representatives:		
	Mr Colin Fletcher	until April 2023
	Mr Brian P Jackson	until April 2023
	Mr Michael Lowcock	until April 2023
	Mrs Carol Williams	until April 2023
	Mrs Jane Ludlow	from April 2023
	Mrs Sue Barnes	from April 2023
Elected members:	Mr George Ampat	
	Mrs Sue Barnes	until April 2023
	Mr Howard Bennett	
	Mrs Liz Downham	
	Dr Peter Downham	
	Mrs Helen Foster	from April 2023
	Dr Jonathan Fox	Vice Chair
	Mrs Dianne Harrison	
	Mr Michael Harrison	
	Mr Paul Lacey	Treasurer
	Mrs Judith Lawrence	until April 2023
	Mr David Roberts	
	Mr Allan Salisbury	from April 2023
Co-opted member	Mr Chris Nelson	

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council of the Ecclesiastical Parish of St James' Birkdale (PCC) is a body corporate and operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission; Charity number 1127793.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

All PCC members and others in positions of leadership have completed declarations under the "Fit and Proper Persons Test" introduced by the Finance Act 2010.

The PCC met six times with an average attendance of 80% and a short meeting immediately following the APCM on Sunday, 8th May, at which there was the required quorum.

Day to day management control is exercised on its behalf by a Standing Committee which would normally meet six times a year. Its members are the 2 Churchwardens, 3 Deputy Wardens (currently Jonathan Fox, Sandra Unsworth and Chris Nelson), the Treasurer and the Curate, until Summer 2023 and from September the Minister. Apart from this our preference is to form subject-specific, time-limited project groups as the need arises, which focus on the appraisal and implementation of growth initiatives as directed by PCC.

Risk Assessments

PCC members have identified the major risks with procedures put in place to manage those risks and minimise their impact on the life of the church, as detailed below. The risk assessments are reviewed annually by the PCC and were externally reviewed by our insurers during a visit in February 2019.

Health and Safety

A base review was undertaken in 2018 by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and a comprehensive policy, incorporating a rolling programme of review, has been adopted.

Specific procedures for reporting accidents are in place, training in fire safety has been given and there is a pool of church members who possess appropriate first aid qualifications and experience.

Safeguarding

A list of Church Members active in the parish in either an official or voluntary capacity, with DBS clearance, is held online with our independent Safeguarding specialist "thirtyoneeight".

As and when required, the Church Wardens and PCC have requested information and guidance on general Safeguarding matters and these have been responded to via updates to the PCC meetings. There have not been any specific Safeguarding matters arising or brought to the attention of the Vicar, the Church Wardens or PCC during this time.

Throughout the year PCC members have been encouraged to complete safeguarding training which is accessible online.

GDPR

The PCC complies fully with the GDPR requirements and has in place an approved policy in line with Church of England recommendations.

Financial risk

An annual budget is prepared to ensure short term viability. Actual financial results compared with budget are reported and fully reviewed at each meeting of the PCC and its Standing Committee.

Charity Commission guidelines on Internal Financial Controls have been fully reviewed. A set of controls appropriate to St James' were developed and adopted by the PCC at its January meeting 2011. These were reviewed annually 2017 through to 2020, and then in 2022 and 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The general functions of the PCC are stated within the PCC (Powers) Measure 1956. The PCC takes very seriously its responsibility of promoting in the parish the whole mission of the church, pastoral, evangelistic, social, and ecumenical.

We continue to hold that St James' church should be 'A place to belong'; for all ages, just as you are, and seeking to be:

- warmer through fellowship
- deeper through discipleship
- stronger through worship
- broader through ministry
- larger through evangelism
- God gets the glory for it all.

In 2022 the PCC worked on, and subsequently approved, the adoption of a new vision for us a church to develop and put into practice. The vision was introduced to the congregation through a series of sermons and small groups formed to discuss and develop ways of making it a reality. Now that Revd Sam has been appointed and has begun his ministry with us we are anticipating a fuller review of our vision, including its implementation as part of a wider vision setting process.

The vision is to:

- **Grow Younger** - We want to see younger people in Birkdale discover Jesus and find a home in St James'
- **Join Together** - We want to join with St Peter's and St John's to serve Birkdale together
- **Challenge Poverty** - We want to love our community by partnering with local people, groups, businesses, and organisations to help every person in Birkdale flourish and enjoy life in all its fullness

When planning its activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance to charities concerned with the advancement of religion.

Our objectives in 2023 were to continue to provide the following public benefits:

To love the Lord our God and be open to Him through

- Regular public worship to all
- The provision of a sacred place for personal prayer and contemplation

To love our neighbours and be open to them through

- Pastoral work, which has included visiting the housebound, sick and bereaved
- Teaching of Christianity through sermons in Church and online
- Supporting other charities locally, nationwide, and overseas

During 2023 we:

- Continued to engage with ways of working closely with St Peter's and St John's Birkdale, including regular prayer meetings with these and other local churches.
- Provided significant financial support to 4 national and international charities, helping them reach out to disadvantaged individuals and communities, and to 3 local charities.
- Provided significant financial support to the Southport & Area Schools Worker Trust to enable them to continue delivering assemblies, lessons, presentations and extra-curricular clubs and activities.
- The mission and social group proactively explore opportunities for growth within the community.

- In partnership with local charity Compassion Acts continued a weekly family space attended by a small but growing number of families.

ACHIEVEMENT AND PERFORMANCE

Electoral Roll:

There are 163 names on the Electoral Roll (2022 - 165). We were sad to lose several long-standing members of the church who passed away during the year and a number who moved away.

Worship:

Revd Ben Dyer, as curate, continued his ministry with us until leaving in August to prepare to take up his appointment as vicar at Christ Church, Southport. Although sorry to see him and the family leave, we were grateful for all that he brought in his ministry during his time with us.

In September we were very pleased to welcome The Reverend Samuel (Sam) Johnson at his licensing service, following his appointment as vicar to both St James' (Incumbent) and St Peter's (Priest-in-charge) churches. We look forward to continuing to get to know Sam, Leah and their family whilst working with, and supporting them, as Sam develops his ministry across the two churches.

Throughout the two-year interregnum period we were very grateful for the continuing support of retired clergy. Revd Keith Leiper, a long-standing member of our congregation who left us in March to live near family, and Revd Paul Brody.

Continuing support was gratefully received from a small group of Readers Emeriti, Geoff Topping, David Roberts, Joyce Roberts and Dorothy Bridson, a retired reader. We are also fortunate to have, within our church membership, several people who are willing and able to speak at services when invited to do so. We are particularly grateful to George Ampat, Jemima Ampat, Peter Lawrence, Revd Angela Robinson, Allan Salisbury, and Joyce Salisbury for being on the preaching team.

Our thanks go Jane Newby (GRSM, ARCO) who continues as our organist and to all who have given of their musical talents during the year.

Average adult attendance at our Sunday services in 2023 was 86 (2022 - 82), with the online streaming service attracting a further average of 7.

Through our website we have continued to offer recorded sermons to those who are unable to visit our services in person, where also the link to the Sunday live stream can be found. Sermons and talks are also available via the church website and Ring for a Reflection serviced by a local telephone number.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. During 2023 three children were baptised, and two marriage services were held in church. Bereavement care is a vital part of our ministry and there were seven funerals held in church.

Appreciated by members of St James', St Peter's, and the local community, was an All Souls'/Bereavement service for those who had lost loved ones, whether more recently, or in previous years.

On the 5th Sunday a combined service is held in rotation with St Peter's, St John's Birkdale and Liverpool Road Methodist Church with each church taking a turn to host.

Fellowship

During the week six 'home' groups, totalling some 54 church members met in homes or at church. These gatherings provide opportunity for study, teaching, and fellowship and for many are at the heart of what it means to belong.

The Mothers Union branch continued to meet either at St James' or St Peter's.

In addition, other events have included the following:

- monthly parish breakfast following the 8.30am service of Holy Communion
- refreshments served after the 10.30am service each week
- lunches out for men and ladies
- a games evening on the first Thursday each month, including bowls in the park
- a cheese and wine evening in January
- a lunch to celebrate the King's Coronation in May
- a lunch in August to say goodbye to the Dyer family
- a lunch in September to welcome the Johnson family
- a barn dance and supper in October
- mince pies and mulled wine before the carols by candlelight service

In May the parish weekend, originally planned for March 2020, took place at Wychwood Park Hotel with over 20 people attending from St James' and St Peter's. Through bible reading, prayer and personal reflection, bible teaching and discussion, based on focus of the first followers of Jesus, was the opportunity to discover what makes the community of the church different from any other. Worship sessions were shared on Zoom with those who could not attend. We are most thankful for the commitment and dedication of Peter and Judith Lawrence who planned and facilitated the weekend.

The PCC connects with the wider structures of the church through appointed members of North Meols Deanery Synod and Liverpool Diocesan Synod.

Pastoral Care and Service to our community

Our aim to take the church out into the community, offering communion to local nursing home residents and the housebound, continued in 2023. Carol singing took

place in Birkdale village with representatives of the other Birkdale churches and carols were sung by a small group of church members in several care homes. For a second year we ran a children's nativity trail from a stall at the Birkdale Christmas Fair with St Peter's, St John's, and Liverpool Road Methodist churches.

Pastoral oversight and visiting of church members continued an informal basis through the network of friendships and home group membership.

Families' and Children's work

Although we do not have many children and families connecting with us on a regular basis, we are always pleased to welcome them for baptisms and other special services. Until leaving in August Bethany Dyer continued to provide Sunday school teaching each week for which we were very grateful. We have a range of resources suitable for children and young people and a small group of people who make them available. Our prayer is that it will become possible to put more structured arrangements in place ensuring the spiritual needs of children are met when they are with us on Sundays.

The uniformed organizations continue to meet weekly during term time in the church hall and we like to welcome them to family services when they can attend. With our friends at Southport Area Schools Worker Trust (SASWT) we hope to build links with the local schools.

Mission links

The PCC aims to give to external charities not less than 10% of the planned giving it receives from church members and our Accounts for 2023 indicate a result in excess of this (10.7%). This is overseen by a Mission Support group which remained focused in 2023 on 5 main charities, Latin Link, Church Mission Society (CMS), Church Pastoral Aid Society (CPAS), Tearfund and the Southport and Area Schools Worker Trust. Additionally, we sustained support to various local charities, including Light for Life, Southport Soup Kitchen, and Compassion Acts (Southport Foodbank) - these local charities are supported both financially or through donations made at Harvest, Christmas and throughout the year.

St James' continues to support paediatrician, Dr Nicci Maxwell and her placement with CMS in Kisoro, Uganda for her work in paediatric and neonatal care at the medical centre at Potter's Village. She supports local midwifery staff in their care for bereaved parents and oversees the training of healthcare workers. We were delighted to welcome Nicci to our family service in July after her return to England for leave and further study.

Our connection with Latin Link is through the daughter of one of our church members. Julie Noble works in Oruro, Bolivia, which includes working with children and families at the Angel Tree Centre.

In November we once again supported Samaritan's Purse, 'Operation Christmas Child' sending gift filled shoeboxes, loose hats, scarves, toothbrushes, sponges, and cash, all donated by members of the congregation.

Through payment of its Parish Share, this parish also contributes to the cost of mission and ministry in the many deprived areas which exist in the Liverpool Diocese.

Church buildings and fabric

We continue to invest time and energy in the maintenance of the church building.

Any building of over 160 years requires a structured programme of maintenance and renewal. From the last quinquennial inspection in 2018, we were aware that remedial work was needed on some parts of the building. The main elements of these have been conducted under a phased programme of work. 2024 will see the need for our next quinquennial inspection.

During 2023 work was undertaken to renew parts of the choir vestry roof, areas of the adjacent south transept roof and adjoining lead valleys.

The estimated cost of work to replace the high-level windows on the south aspect of the church that have been leaking far exceeded our expectations and available budget. Instead, remedial works were carried out to all high-level windows on the north and south aspects to make them watertight and hopefully prolong their suitability for a further 10 to 15 years. Due to prolonged periods of inclement weather in the latter half of 2023, some of this work will run over into 2024.

Other minor fabric works undertaken during 2023 included gutter repairs over the main church entrance, repairs to the flat roof over church hall storage rooms and various electrical replacements and repairs.

Through all these activities, the PCC confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

FINANCIAL REVIEW

The accounts for 2023 show net income in the year of £38.3k compared with net income of £11.4k in 2022. The church was grateful to receive 5 legacies totalling £129.9k from loyal members of the congregation who had passed away. Major works on the South Transept and high-level windows were undertaken in the year at a net cost, after recovery of Listed Places of Worship Grant, of £64.8k.

Cash balances were £304k at year end compared with £264k at the end of 2022.

The church derives most of its income from giving by parish members, to whom it is grateful. The total unrestricted giving and donations in 2023, including Gift Aid recovered, was £119k. The giving in 2022 was £125k.

We continue to support Christian charities and relief agencies, both home and abroad (£15.9k) and paid our full Parish Share.

The PCC recognises that it faces challenges ahead to ensure that there are sufficient resources to meet the vision, whether those resources are needed for ministry or maintenance of fabric.

We also acted as agents for £3,032 for the Diocese of Liverpool (sequestration fees), and payments to those acting as organists at weddings and funerals of £1,235.

Reserves Policy

The reserves policy of the PCC is to hold in realisable unrestricted funds a minimum of 4 months general running expenses, and a fabric fund for emergency repairs, equating in all to £65k.

Voluntary service

The PCC would like to thank the many volunteers who sustain the life and ministry of St James'. Many members of the church also give of their time outside church, in many different voluntary roles in the public and charity sectors, with an impact well beyond the parish boundaries and this is acknowledged and affirmed by the PCC.

Plans for the Future

We continue to believe that there is a strong sense of God's calling across the North Meols Deanery for change. It is our prayer that congregations of the three churches in Birkdale will continue to be challenged to work collaboratively towards a vision for the future. We particularly look forward to working with the new vicar at St John's Birkdale once she takes up her appointment.

Over the next few months Revd Sam will, alongside the wardens and PCCs of both St James' and St Peter's churches, begin a vision renewal and setting process. Working and building upon the objectives and aims outlined in this report as well as discerning new or differing directions as we believe God leads.

We will ensure our objectives in 2024 deliver those public benefits previously identified in this report as well as maintaining the fabric of the church and the hall.

APPROVED BY THE PCC ON 18th MARCH 2024 AND SIGNED ON ITS BEHALF BY:

Revd Sam Johnson
Vicar

Michael Lowcock
Church Warden

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of St James Birkdale on the accounts for the year ended 31st December 2023, as set out on pages 13 -21 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers 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 material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

  have not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.

Date: 22/3/2024

OJ Grills Esq FCA
J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December, 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming and Endowments from:					
Donations and Legacies	2(a)	249,670	1,941	251,611	154,338
Charitable Activities	2(b)	14,412	-	14,412	11,326
Trading Activities	2(c)	25,416	2,002	27,418	9,012
Investments	2(d)	12,933	-	12,933	2,765
Total Income and Endowments		302,432	3,943	306,375	177,440
Expenditure on:					
Charitable Activities	3(a)	264,182	3,943	268,125	166,004
Total Resources Expended		264,182	3,943	268,125	166,004
Net income/(expenditure)		38,250	-	38,250	11,437
Transfers between funds		-	-	-	-
Net movement in funds		38,250	-	38,250	11,437
Total funds brought forward at 1st January, 2023		443,529	8,262	451,791	440,354
Total funds carried forward at 31st December, 2023		481,779	8,262	490,041	451,791

The notes on pages 15 to 21 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

BALANCE SHEET
As at 31st December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	5(a)	178,348	180,314
		178,348	180,314
Current Assets			
Debtors	8	17,557	21,582
Cash at Bank and in Hand		303,668	263,895
		321,225	285,477
Liabilities			
Creditors:Amounts falling due within one year	9	9,532	14,000
Net Current Assets		311,693	271,477
Total Assets less Current Liabilities		490,041	451,791
Total Net Assets		490,041	451,791
Funds of the Charity			
Unrestricted	11	481,779	443,529
Restricted	12	8,262	8,262
		490,041	451,791
Total Charity Funds		490,041	451,791

The notes on pages 15 to 21 form part of these accounts.

Approved by the Parochial Church Council on 18th March 2024 and signed on its behalf by:

Rev Sam Johnson
Vicar

Michael Lowcock
Church Warden

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

1.1 Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Incoming resources

Planned giving, collections and donations are recognised when received
Income tax recoverable on Gift Aided donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other income - rental income from the letting of church premises is recognised when the income is due.

All incoming resources are accounted for gross.

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments - realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed Assets

1.4.1 Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property of any kind is excluded from the accounts by s10(2)(c)of the Charities Act 2011.

Movable church furnishings held by the Vicar 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.

1.4.2 Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is included in the accounts at original cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.4.3 Other fixtures & fittings and office equipment

Equipment used within the church premises is written down to estimated residual value by depreciation on a straight line basis over the number of years.

Individual items of equipment with a purchase cost of £1,000 or less are written off when the asset is acquired.

1.5 Investments

Investments are valued at market value at 31 December

1.6 Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors less any provision for amounts that may prove uncollectible.

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2023

2 INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
2 a Donations and Legacies				
Planned Giving	90,131	-	90,131	93,227
Gift Aid Recoverable	18,493	-	18,493	19,574
Collections (open plate) at all services	5,598	-	5,598	4,647
Gift Aid Small Donation Scheme	1,492	-	1,492	1,227
Legacies	129,950	-	129,950	24,763
Donations, Appeals etc	3,703	1,811	5,514	9,499
Gift Aid Recoverable	303	130	433	1,400
	249,670	1,941	251,611	154,338
2 b Charitable Activities				
Magazine	296	-	296	241
Rent from Church Hall	11,791	-	11,791	8,872
Wedding and Funeral Fees - PCC	2,325	-	2,325	2,212
	14,412	-	14,412	11,326
2 c Other Trading Activities				
Miscellaneous Income	1,391	-	1,391	1,575
Houseparty	6,650	-	6,650	-
Sequestration	-	2,002	2,002	2,437
Grants:Clergy Housing Grant	3,375	-	3,375	4,500
Grants:Church of England Winter Fuel	1,033	-	1,033	500
Grants:Listed Places of Worship	12,967	-	12,967	-
	25,416	2,002	27,418	9,012
2 d Investments				
Dividends and Interest	12,933	-	12,933	2,765
	12,933	-	12,933	2,765
Total Incoming Resources	302,432	3,943	306,375	177,440

3 EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
3 a Charitable expenditure				
Overseas Mission				
Latin Link (Julie Noble)	1,000	543	1,543	1,126
Church Mission Society (Nicci Maxwell)	3,000	539	3,539	3,433
Mission Aviation Fellowship			-	
Relief Agencies				
Tear Fund	1,850	-	1,850	1,667
Samaritan's Purse			-	2,791
Home Mission				
CPAS	1,850	-	1,850	1,667
Southport Schools Worker Trust	3,000	144	3,144	3,000
Mothers Union	-	263	263	293
Green Pastures	-	-	-	458
Light for Life	500	-	500	458
Soup Kitchen	500	432	932	769
Compassion Acts/Southport Foodbank	2,272	20	2,292	1,561
Sub-total	13,972	1,941	15,913	17,223
Ministry				
Diocesan Payments	80,994	-	80,994	77,989
Clergy Expenses	965	-	965	875
Vicarage / Curate's housing	16,268	-	16,268	12,917
Sequestration	-	2,002	2,002	2,437
Visiting Clergy	-	-	-	68
Sub-total	98,227	2,002	100,229	94,285
Property Costs				
Church running expenses				
Utilities: Heating, Water and Lighting	12,194	-	12,194	8,014
Insurance	4,015	-	4,015	3,739
Cleaning	2,325	-	2,325	2,139
Church Repairs	87,175	-	87,175	9,089
Church Grounds	2,994	-	2,994	2,731
Memorial Hall	14,969	-	14,969	8,091
Sub-total	123,672	-	123,672	33,803
Other costs				
Upkeep Church Services	1,986	-	1,986	1,949
Houseparty	6,170	-	6,170	-
Organist	3,928	-	3,928	3,357
Children & Youth	45	-	45	-
Equipment	-	-	-	288
Depreciation	1,966	-	1,966	1,966
Magazine	60	-	60	58
Miscellaneous	3,050	-	3,050	2,458
Parish Office including Salary Costs	10,279	-	10,279	9,827
Sub-total	27,484	-	27,484	19,902
3 b Governance Costs				
Administration:				
Cost of APCM	130	-	130	110
Independent Examiner's Fee	697	-	697	680
	827	-	827	790
Total Resources Expended	264,182	3,943	268,125	166,004

4 Staff Costs

	2023	2022
	£	£
Gross salaries	11,501	10,177
Pension/National Insurance Contributions	-	-
	11,501	10,177

During the year, the PCC employed a Parish Secretary and an organist.

5 Fixed assets for use by the PCC

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
Tangible Fixed assets			
Gross Book Value			
At 1st January, 2023	174,750	45,860	220,610
Additions	-	-	-
At 31st December, 2023	174,750	45,860	220,610
Depreciation			
At 1st January, 2023	-	40,296	40,296
Charge for the year	-	1,966	1,966
At 31st December, 2023	-	42,262	42,262
Net Book Value			
At 31st December, 2023	174,750	3,598	178,348
At 31st December, 2022	174,750	5,564	180,314

6 Church Insurance Valuation

The last Quinquennial inspection was undertaken in March 2018. The insurer's surveyor in 2019 valued the insurance valuation of the church building at £8.6m and the church hall at £950k.

7 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fixed Assets	178,348	-	178,348	180,314
Current Assets	312,976	8,249	321,225	285,477
Current Liabilities	(9,532)	-	(9,532)	(14,000)
Fund Balance	481,791	8,249	490,041	451,791

8 Debtors

	2023	2022
	£	£
Income Tax Recoverable	8,559	14,324
Prepayments	-	6,170
Other Debtors	8,998	1,088
	17,557	21,582

9 Liabilities: Amounts Falling Due within One Year

	2023	2022
	£	£
Accruals	9,532	14,000
	9,532	14,000

10 Fund Details

The activities included in each of the Funds and the surplus/(deficit) for the year are as follows:	2023 Surplus/ (Deficit) £	2022 Surplus/ (Deficit) £
General Funds	(25,951)	(5,421)
Fabric	-	-
Youth Club	-	-
Legacy	64,201	16,859
Hall	-	-
Restricted		
Andrew Raby	-	-
Fabric	-	-
CYPW	-	-
Other Restricted	-	-
	38,250	11,438

11 Designated Funds

The closing balance of Unrestricted Funds comprised the following:	2023 £	2022 £
General Funds	222,004	247,957
Fabric	11,500	11,500
Youth Club	647	647
Legacy	246,873	182,672
Hall Fund	755	755
	481,779	443,530

The Fabric Fund is a fund that holds the sum of £11,500 to support any emergency works on the church.
The Youth Club Fund relates to the balance held at the dissolution of the former Youth Club and is retained in case of its reformation.
The Legacy Fund comprises legacies left to the church and not yet utilised.
The Hall Fund is a fund to support works in the church hall.

12 Restricted Funds

The closing balance of Restricted Funds comprised the following:	2023 £	2022 £
Andrew Raby	537	537
CYPW	7,712	7,712
Mission	12	12
	8,262	8,262

The Funds given in memory of Andrew Raby will be used in accordance with the wishes of his family.
The CYPW Fund is to fund the cost of a Childrens, Young Persons and Families Worker.
The Mission Fund comprises funds specifically given to support local, national and international mission.

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2023

The Movement on these funds is as follows:-	1st Jan 2023 £	Incoming Resources £	Resources Expended	Transfers between funds £	31st Dec 2023 £
Unrestricted					
General Funds	247,956	149,138	(175,090)	-	222,004
Fabric Fund	11,500	-		-	11,500
Youth Club	647	-	-	-	647
Legacy	182,672	155,295	(91,095)	-	246,873
Hall	755	-		-	755
	443,529	304,434	(266,184)	-	481,779
Restricted Funds					
Andrew Raby	537	-	-	-	537
CYPW Fund	7,712	-	-	-	7,712
Mission Fund	12	1,941	(1,941)		12
	8,262	1,941	(1,941)	-	8,262
Total Funds	451,791	306,375	(268,125)	-	490,041

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales - Charity number 1127793

Accounts

Diocese of Liverpool

St James Birkdale

"A place to belong"



Annual Report of the PCC and Financial Statements

For the Year Ended 31st December 2022

Charity Registration No - 1127793

St James Birkdale

"A place to belong"

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ADMINISTRATIVE INFORMATION

St James' Church, Lulworth Road, Birkdale, Southport, PR8 2BQ

Official correspondence to the Parish Office as above (01704 564907)

Website: www.stjamesbirkdale.co.uk

Bankers: Royal Bank of Scotland: 269 Lord St, Southport PR8 1NY
Independent Examiner: Fell Grills, 40 Hoghton St, Southport PR9 0PQ

For the period from 1 January 2022 until to the date of approval of this report, the following people served as members of the Parochial Church Council:

Minister	Vacant	from June 2021
Curate	Rev Ben Dyer	
Reader	Miss Dorothy Bridson	until May 2022
Churchwardens	Mr Brian P Jackson	until May 2022
	Mrs Jane Ludlow	from May 2022
	Mr Michael Lowcock	
Deanery Synod representatives:		
	Mr Colin Fletcher	
	Mr Brian P Jackson	
	Mr Michael Lowcock	
	Mrs Carol Williams	
Elected members:	Mr George Ampat	
	Mrs Sue Barnes	
	Mr Howard Bennett	
	Mrs Liz Downham	
	Dr Peter Downham	
	Dr Jenny Fox	until May 2022
	Dr Jonathan Fox	from May 2022 Vice Chair
	Mrs Dianne Harrison	
	Mr Michael Harrison	
	Mr Brian R Jackson	until May 2022
	Mr Paul Lacey	Treasurer
	Mrs Judith Lawrence	from May 2022 PCC Secretary
	Mr Chris Nelson	
	Mr David Roberts	from May 2022
	Mrs Sandra Unsworth	until May 2022
Co-opted member	Mr Allan Salisbury	from May 2022
	Mrs Judith Lawrence	Apr 2022 – May 2022

COVID-19

This report reflects part of the period during which Covid-19 and the related Government and Diocesan restrictions impacted the running of the church and its activities. Covid regulations restricting public freedoms came to an end in February.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council of the Ecclesiastical Parish of St James' Birkdale (PCC) is a body corporate and operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission; Charity number 1127793.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

All PCC members and others in positions of leadership have completed declarations under the "Fit and Proper Persons Test" introduced by the Finance Act 2010.

The PCC met 6 times with an average attendance of 81% and a short meeting immediately following the APCM on Sunday, 8th May, at which there was the required quorum.

Additionally, the PCC was convened for several meetings required as part of the vacancy process one of which, held jointly with St Peter's, was also attended by trustees of both churches, and chaired by the Archdeacon.

Day to day management control is exercised on its behalf by a Standing Committee which would normally meet six times a year. Due to Covid-19 and the increased need to react quickly to changing circumstances, whilst restrictions continued, the Standing Committee continued to meet weekly until August when meetings returned to a bi- monthly timetable. Its members are the 2 Churchwardens, 3 Deputy Wardens (currently Jonathan Fox, Sandra Unsworth and Chris Nelson), the Treasurer and the Curate. Apart from this our preference is to form subject-specific, time-limited project groups as the need arises, which focus on the appraisal and implementation of growth initiatives as directed by PCC.

Risk assessments

PCC members have identified the major risks with procedures put in place to manage those risks and minimise their impact on the life of the church, as detailed below. The risk assessments are continuously reviewed by the PCC and were externally reviewed by our insurers during a visit in February 2019.

Health and Safety

A base review was undertaken in 2018 by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and a comprehensive policy, incorporating a rolling programme of review, has been adopted.

Specific procedures for reporting accidents are in place, training in fire safety has been given and there is a pool of church members who possess appropriate first aid qualifications and experience. Roger Cox who held the role of health and safety officer stood down at the end of the year and we wish to record our grateful thanks for his hard work and diligence over many years.

Safeguarding

A list of Church Members active in the parish in either an official or voluntary capacity, with DBS clearance, is held online with our independent Safeguarding specialist "thirtyoneeight".

As and when required the Church Wardens and PCC have requested information and guidance on general Safeguarding matters and these have been responded to via updates to the PCC meetings. There have not been any specific Safeguarding matters arising or brought to the attention of the Vicar, the Church Wardens or PCC during this time.

Face to face parish DBS checks for new PCC members resumed after Covid restrictions were eased.

As part of an Archdeacon's Parish Review on safeguarding the Memorial Hall Standard Conditions of Hire were amended and issued to hall users.

GDPR

The PCC complies fully with the GDPR requirements and has in place an approved policy in line with Church of England recommendations.

Financial risk

An annual budget is prepared to ensure short term viability. Actual financial results compared with budget are reported and fully reviewed at each meeting of the PCC and its Standing Committee.

Charity Commission guidelines on Internal Financial Controls have been fully reviewed. A set of controls appropriate to St James' were developed and adopted by the PCC at its January meeting 2011. These were reviewed annually 2017 through to 2020, and then in 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The general functions of the PCC are stated within the PCC (Powers) Measure 1956. The PCC takes very seriously its responsibility of promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.

We continue to hold that St James' church should be 'A place to belong'; for all ages, just as you are, and seeking to be:

- warmer through fellowship
- deeper through discipleship
- stronger through worship
- broader through ministry

- larger through evangelism
- God gets the glory for it all.

Over several meetings, the PCC worked on, and subsequently approved, the adoption of a new vision for us a church to develop and put into practice.

The vision is to:

- **Grow Younger** - We want to see younger people in Birkdale discover Jesus and find a home in St James'

- **Join Together** - We want to join with St Peter's and St John's to serve Birkdale together

- **Challenge Poverty** - We want to love our community by partnering with local people, groups, businesses, and organisations to help every person in Birkdale flourish and enjoy life in all its fullness

The vision was introduced to the congregation through a series of sermons and small groups have been formed to find ways of taking forward the three strands of the vision. Church members will be encouraged to do all they can to turn our vision into a reality.

When planning its activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance to charities concerned with the advancement of religion.

Our objectives in 2022 were to continue to provide the following public benefits:

To love the Lord our God and be open to Him through

- Regular public worship to all
- Throughout the year, weekly Sunday services have been available via the website, by direct email and live streaming
- The provision of a sacred place for personal prayer and contemplation

To love our neighbours and be open to them through

- Pastoral work, which has included visiting the housebound, sick and bereaved
- Teaching of Christianity through sermons in Church and online
- Supporting other charities locally, nationwide and overseas

During 2022 we:

- continued to engage with ways of working more closely with St Peter's and St John's Birkdale, including a regular prayer meeting with these and other local churches.
- provided significant financial support to 4 national and international charities, helping them reach out to disadvantaged individuals and communities, and to 4 local charities.
- provided significant financial support to the Southport & Area Schools Worker Trust to enable them to continue delivering assemblies, lessons, presentations and extra-curricular clubs and activities.
- the mission and social group proactively explore opportunities for growth within the community.
- In partnership with local charity Compassion Acts started a weekly family space session still in its infancy and attended by a small number of families

ACHIEVEMENT AND PERFORMANCE

Electoral Roll:

There are 165 names on the Electoral Roll (2021 - 161).

We were sad to lose several long-standing members of the church who passed away during the year.

Worship:

Since the retirement of Revd Ian Mainey, our incumbent, in June 2021 Revd Ben Dyer as curate has continued to work with us. We are very grateful to him for his faithful commitment, enthusiasm, and fresh ideas, and for the opportunity to get to know him and his family.

Throughout the interregnum period we are very grateful for the continuing support of retired clergy, including Revd Keith Leiper, a long-standing member of our congregation and, more recently, Revd Paul Brody. In addition, we give thanks to a number of visiting clergy who continued to assist us for part of the year.

We are supported by a small group of Readers Emeriti, Geoff Topping, David Roberts, Joyce Roberts and Dorothy Bridson, a retired reader. We are also fortunate to have, within our church membership, several people who are willing and able to speak at services when invited to do so. We are particularly grateful to George Ampat, Peter Lawrence, Revd Angela Robinson, Allan Salisbury, and Joyce Salisbury for being on the preaching team.

Our thanks go Jane Newby (GRSM, ARCO) who continues as our organist and to all who have given of their musical talents during the year.

Average adult attendance at our Sunday services in 2022 was circa 82 (2021 80), with the online streaming service attracting a further average of 7.

Through our website we have continued to offer recorded sermons to those who are unable to visit our services in person, where also the link to the Sunday live stream can be found.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life and during 2022 there were 6 children baptised. Bereavement care is a vital part of our ministry and this year there were 8 funerals held in church.

Appreciated by our own members and the local community, we were very grateful that it was possible to hold the All Saints/Bereavement service which was hosted by St Peters.

Fellowship

Six home groups, totalling some 60 church members met when able in person or via zoom. These gatherings provide opportunity for study, teaching and fellowship and for many are at the heart of what it means to belong.

The Mothers Union branch continued to meet either at St James' or St Peter's.

In addition, other events have included the following:

- monthly breakfast following the 8.30am service of Holy Communion
- monthly Sunday afternoon tea for those living alone, lunches out for men and ladies
- A lunch to celebrate the Queen's Platinum Jubilee
- A harvest supper
- Mince pies and mulled wine after the carols by candlelight service
- A games evening on the first Thursday each month
- The parish weekend, planned for March 2020 but postponed due to Covid 19 outbreak, is being rearranged for May 2023.

The PCC connects with the wider structures of the church through appointed members of North Meols Deanery Synod and Liverpool Diocesan Synod. Within the Deanery, St James is grouped with St Peter's Birkdale and St John's Birkdale.

Pastoral Care and Service to our community

Our aim to take the church out into the community, offering communion to local nursing home residents and the housebound, which was sadly curtailed during Covid restrictions, gradually resumed in 2022.

Pastoral oversight and visiting of church members continued an informal basis through the network of friendship and home group membership.

Families' and Children's work

Although we do not have many children and families connecting with us on a regular basis, we are always very happy to welcome them for baptisms and other special services. We are grateful to B Dyer for providing Sunday school resources and teaching each week for her pupils and any visiting children. We hope that the Growing Younger element of the vision will result in more children and families wanting to get to know us.

Once again, the Harvest service was particularly well received when a representative from Compassion Acts visited us. Some of our linked uniformed organizations attended and gave much needed help to move the harvest gifts into the Compassion Acts van.

We hope to work with our uniformed organizations throughout the year and with our friends at Southport Area Schools Worker Trust (SASWT) to build links with the local schools.

Mission links

The PCC aims to give to external charities not less than 10% of the planned giving it receives from church members and our Accounts for 2022 indicate a result in excess of this (10.2%). This is overseen by a Mission Support group which remained focused in 2022 on 5 main charities The Childrens Society (until November), Latin Link, Church Mission Society (CMS), Church Pastoral Aid Society (CPAS), Tearfund and the Southport and Area Schools Worker Trust. Additionally, we sustained support to various local charities, including Light for Life, Green Pastures, Southport Soup Kitchen and Compassion Acts (Southport Foodbank) - these local charities are supported both financially or through donations made at Harvest, Christmas and throughout the year.

The Church continues to support paediatrician, Dr Nicci Maxwell and her placement with CMS in Kisoro, Uganda for her work in paediatric and neonatal care at the medical centre at Potter's Village. She supports local midwifery staff in their care for bereaved parents and oversees the training of healthcare workers. We were delighted to welcome Nicci in March when she was on home leave, and she joined us for Sunday lunch after the morning service.

Our connection with Latin Link is through the daughter of one of our church members. Julie Noble works in Oruro, Bolivia, which includes working with children and families at the Angel Tree Centre.

In March, we had a retiring collection through Samaritan's Purse for those affected by the war in the Ukraine.

In November we once again supported Samaritan's Purse, 'Operation Christmas Child' sending gift filled shoeboxes, loose hats, scarves, toothbrushes, sponges and cash, all donated by members of the congregation.

Through payment of its Parish Share, this parish also contributes to the cost of mission and ministry in the many deprived areas which exist in the Liverpool Diocese.

Church buildings and fabric

We continue to invest time and energy on the maintenance of the church building.
Any building of over 160 years requires a structured programme of maintenance and renewal. From the last quinquennial inspection in 2018, we were aware that remedial work was needed to some parts of the building. The main elements of these have been carried out under a phased programme of work. 2023 will see the need for our next quinquennial inspection.

During 2022 our architect has been working up a scheme to renew parts of the choir vestry roof, areas of the adjacent south transept roof and chancel roof, together with renewal of lead valleys and work to the high-level windows on the south aspect of the church to make them watertight. The full scope of the works and estimated costs far exceeded our expectations and available budget. It is hoped that a revised and reduced scheme will be presented in 2023.

Other minor fabric works undertaken during 2022 included the making safe of two sandstone gateposts towards the front of the church driveway and making good of minor defects to the lead valleys, flashing and roof slates in the vicinity of the organ chamber to help eradicate damp. Repairs to the main church roof following storm damage in January and February. These latter works were covered by insurance.

Through all these activities, the PCC confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

FINANCIAL REVIEW

The accounts for 2022 show net income in the year of £11.4k compared with net expenditure of £89.0k in 2021, when major works took place on the North Transept

Cash balances were £263k at year end compared with £239k at the end of 2021.

The church derives most of its income from giving by parish members, to whom it is grateful. The total unrestricted giving and donations in 2022, including Gift Aid recovered, was £125k. The giving in 2021 was £126k, excluding the Gift Day held in that year.

The church was grateful to receive 2 legacies totalling £24.8k from loyal members of the congregation who had passed away.

We continue to support Christian charities and relief agencies, both home and abroad (£17.2k) and paid our full Parish Share.

The PCC recognises that it faces challenges ahead to ensure that there are sufficient resources to meet the vision, whether those resources are needed for ministry or maintenance of fabric.

We also acted as agents for £2,436 for the Diocese of Liverpool (sequestration fees), and payments to those acting as organists at weddings and funerals of £675.

Reserves Policy

The reserves policy of the PCC is to hold in realisable unrestricted funds a minimum of 4 months general running expenses, and a fabric fund for emergency repairs, equating in all to £65k.

Voluntary service

The PCC would like to thank the many volunteers who sustain the life and ministry of St James. Many members of the church also give of their time outside church, in many different voluntary roles in the public and charity sectors, with an impact well beyond the parish boundaries and this is acknowledged and affirmed by the PCC.

Plans for the Future

Throughout most of the year, with representatives of St Peter's and St John's Birkdale, and our respective PCCs, we have met and worked towards the preparation of our parish profiles and the documents to support the advert for the two incumbents which are being sought. In November the vacancies were advertised both locally and nationally although no applications were received. Whilst disappointed, we have endeavoured to trust that God will guide the right people to us in his time. We have worked with the Archdeacon and the other churches to make changes to the profiles in readiness to readvertise the posts.

We, at St James, continue to believe that there is a strong sense of God's calling across the North Meols Deanery for change and in Birkdale the journey to achieve this carries on.

It is our wish that every member of the three churches in Birkdale will be challenged to work collaboratively towards a vision for the future that will be sustainable and facilitate future growth.

We will ensure our objectives in 2022 deliver those public benefits previously identified in this report as well as maintaining the fabric of the church and the hall.

In addition, we commit to developing our working relationship with St Peter's and St John's to deliver a firm foundation from which we are empowered to drive forwards our collective call "to go and make disciples..."

APPROVED BY THE PCC ON 20th MARCH 2023 AND SIGNED ON ITS BEHALF BY:

Mrs Jane Ludlow
Church Warden

Mr Michael Lowcock
Church Warden

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of St James Birkdale on the accounts for the year ended 31st December 2022, as set out on pages 12 to 20 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers 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 material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

  have not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.

Date: 28/2/2023

OJ Grills Esq FCA
J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December, 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming and Endowments from:					
Donations and Legacies	2(a)	149,265	5,073	154,338	151,608
Charitable Activities	2(b)	11,326	-	11,326	6,414
Trading Activities	2(c)	6,575	2,437	9,012	24,376
Investments	2(d)	2,765	-	2,765	90
Total Income and Endowments		169,931	7,510	177,440	182,488
Expenditure on:					
Charitable Activities	3(a)	158,494	7,510	166,004	271,487
Total Resources Expended		158,494	7,510	166,004	271,487
Net income/(expenditure)		11,437	-	11,437	(88,999)
Transfers between funds		-	-	-	-
Net movement in funds		11,437	-	11,437	(88,999)
Total funds brought forward at 1st January, 2022		432,092	8,262	440,354	529,353
Total funds carried forward at 31st December, 2022		443,529	8,262	451,791	440,354

The notes on pages 14 to 20 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

BALANCE SHEET
As at 31st December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	5(a)	180,314	182,280
		180,314	182,280
Current Assets			
Debtors	8	21,582	30,685
Cash at Bank and in Hand		263,895	239,300
		285,477	269,986
Liabilities			
Creditors:Amounts falling due within one year	9	14,000	11,911
Net Current Assets		271,477	258,075
Total Assets less Current Liabilities		451,791	440,354
Total Net Assets		451,791	440,354
Funds of the Charity			
Unrestricted	11	443,529	432,092
Restricted	12	8,262	8,262
Total Charity Funds		451,791	440,354

The notes on pages 14 to 20 form part of these accounts.

Approved by the Parochial Church Council on 20 March 2023 and signed on its behalf by:

Mrs Jane Ludlow
Church Warden

Mr Michael Lowcock
Church Warden

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

1.1 Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Incoming resources

Planned giving, collections and donations are recognised when received
Income tax recoverable on Gift Aided donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other income - rental income from the letting of church premises is recognised when the income is due.

All incoming resources are accounted for gross.

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments - realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed Assets

1.4.1 Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property of any kind is excluded from the accounts by s10(2)(c)of the Charities Act 2011.

Movable church furnishings held by the Vicar 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.

1.4.2 Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is included in the accounts at original cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.4.3 Other fixtures & fittings and office equipment

Equipment used within the church premises is written down to estimated residual value by depreciation on a straight line basis over the number of years.

Individual items of equipment with a purchase cost of £1,000 or less are written off when the asset is acquired.

1.5 Investments

Investments are valued at market value at 31 December

1.6 Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors less any provision for amounts that may prove uncollectible.

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2022

2 INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
2 a Donations and Legacies				
Planned Giving	93,227	-	93,227	92,309
Gift Aid Recoverable	19,574	-	19,574	19,304
Collections (open plate) at all services	4,647	-	4,647	3,438
Gift Aid Small Donation Scheme	1,227	-	1,227	992
Gift Day - Donations	-	-	-	20,706
Gift Aid Recoverable	-	-	-	4,048
Legacies	24,763	-	24,763	-
Donations, Appeals etc	4,944	4,555	9,499	10,009
Gift Aid Recoverable	883	518	1,400	802
	149,265	5,073	154,338	151,608
2 b Charitable Activities				
Magazine	241	-	241	931
Rent from Church Hall	8,872	-	8,872	3,265
Wedding and Funeral Fees - PCC	2,212	-	2,212	2,219
	11,326	-	11,326	6,414
2 c Other Trading Activities				
Miscellaneous Income	1,575	-	1,575	658
Sequestration	-	2,437	2,437	696
Grants:Clergy Housing Grant	4,500	-	4,500	4,725
Grants:Church of England Winter Fuel	500	-	500	-
Grants:Job Retention	-	-	-	587
Grants:Listed Places of Worship	-	-	-	17,711
	6,575	2,437	9,012	24,376
2 d Investments				
Dividends and Interest	2,765	-	2,765	90
	2,765	-	2,765	90
Total Incoming Resources	169,931	7,510	177,440	182,488

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2022

3 EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
3 a Charitable expenditure				
Overseas Mission				
Latin Link (Julie Noble)	833	293	1,126	187
Church Mission Society (Nicci Maxwell)	3,130	303	3,433	5,657
Relief Agencies				
Tear Fund	1,667	-	1,667	2,333
Samaritan's Purse	20	2,771	2,791	-
Home Mission				
Childrens Society	-	-	-	2,333
CPAS	1,667	-	1,667	2,333
Southport Schools Worker Trust	3,000	-	3,000	3,000
Mothers Union	-	293	293	87
Green Pastures	458	-	458	568
Light for Life	458	-	458	568
Soup Kitchen	458	311	769	250
Compassion Acts/Sorthport Foodbank	458	1,103	1,561	1,329
St John's Crossens	-	-	-	3,000
Sub-total	12,150	5,073	17,223	21,645
Ministry				
Diocesan Payments	77,989	-	77,989	77,538
Clergy Expenses	875	-	875	289
Vicarage / Curate's housing	12,917	-	12,917	10,053
Sequestration	-	2,437	2,437	696
Visiting Clergy	68	-	68	14
Sub-total	91,848	2,437	94,285	88,590
Property Costs				
Church running expenses				
Utilities: Heating, Water and Lighting	8,014	-	8,014	4,697
Insurance	3,739	-	3,739	3,581
Cleaning	2,139	-	2,139	1,902
Church Repairs	9,089	-	9,089	113,042
Church Grounds	2,731	-	2,731	1,406
Memorial Hall	8,091	-	8,091	6,055
Sub-total	33,803	-	33,803	130,683
Other costs				
Upkeep Church Services	1,949	-	1,949	1,816
Subscriptions	-	-	-	68
Organist	3,357	-	3,357	3,260
Equipment	288	-	288	8,645
Depreciation	1,966	-	1,966	1,966
Magazine	58	-	58	47
Miscellaneous	2,458	-	2,458	806
Parish Office including Salary Costs	9,827	-	9,827	13,230
Sub-total	19,902	-	19,902	29,839
3 b Governance Costs				
Administration:				
Cost of APCM	110	-	110	100
Independent Examiner's Fee	680	-	680	630
	790	-	790	730
Total Resources Expended	158,494	7,510	166,004	271,487

4 Staff Costs

	2022 £	2021 £
Gross salaries	10,177	11,621
Pension/National Insurance Contributions	-	-
	10,177	11,621

During the year, the PCC employed a Parish Secretary and an organist.

5 Fixed assets for use by the PCC

	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
Tangible Fixed assets			
Gross Book Value			
At 1st January, 2022	174,750	45,860	220,610
Additions	-	-	-
Disposals	-	-	-
At 31st December, 2022	174,750	45,860	220,610
Depreciation			
At 1st January, 2022	-	38,330	38,330
Charge for the year	-	1,966	1,966
Depreciation on disposals	-	-	-
At 31st December, 2022	-	40,296	40,296
Net Book Value			
At 31st December, 2022	174,750	5,564	180,314
At 31st December, 2021	174,750	7,530	182,280

6 Church Insurance Valuation

The last Quinquennial inspection was undertaken in March 2018. The insurer's surveyor in 2019 valued the insurance valuation of the church building at £8.6m and the church hall at £950k.

7 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Fixed Assets	180,314	-	180,314	182,280
Current Assets	277,216	8,262	285,477	269,986
Current Liabilities	(14,000)	-	(14,000)	(11,911)
Fund Balance	443,529	8,262	451,791	440,354

8 Debtors

	2022 £	2021 £
Income Tax recoverable	14,324	21,619
Prepayments	6,170	6,370
Other debtors	1,088	2,696
	21,582	30,685

9 Liabilities: Amounts Falling Due within One Year

	2022 £	2021 £
Accruals	14,000	11,911
	14,000	11,911

10 Fund Details

The activities included in each of the Funds and the surplus/(deficit) for the year are as follows:

	2022 Surplus/ (Deficit) £	2021 Surplus/ (Deficit) £
General Funds	(5,421)	5,744
Fabric	-	(40,000)
Youth Club	-	-
Legacy	16,859	(32,127)
Hall	-	-
Restricted		
Andrew Raby	-	-
Fabric	-	(22,628)
CYPW	-	-
Other Restricted	-	12
	11,438	(88,999)

11 Designated Funds

	2022 £	2021 £
The closing balance of Unrestricted Funds comprised the following:		
General Funds	247,957	253,377
Fabric	11,500	11,500
Youth Club	647	647
Legacy	182,672	165,813
Hall Fund	755	755
	443,530	432,092

The Fabric Fund is a fund that holds the sum of £11,500 to support any emergency works on the church.
The Youth Club Fund relates to the balance held at the dissolution of the former Youth Club and is retained in case of its reformation.
The Legacy Fund comprises legacies left to the church and not yet utilised.
The Hall Fund is a fund to support works in the church hall.

12 Restricted Funds

	2022 £	2021 £
The closing balance of Restricted Funds comprised the following:		
Andrew Raby	537	537
CYPW	7,712	7,712
Mission	12	12
	8,262	8,262

The Funds given in memory of Andrew Raby will be used in accordance with the wishes of his family.
The CYPW Fund is to fund the cost of a Childrens, Young Persons and Families Worker.
The Mission Fund comprises funds specifically given to support local, national and international mission.

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2022

The Movement on these funds is as follows:-	1st Jan 2022 £	Incoming Resources £	Resources Expended	Transfers between funds £	31st Dec 2022 £
Unrestricted					
General Funds	253,377	143,541	(148,962)	-	247,956
Fabric Fund	11,500	-		-	11,500
Youth Club	647	-	-	-	647
Legacy	165,813	26,391	(9,532)	-	182,672
Hall	755	-	-	-	755
	432,092	169,931	(158,494)	-	443,529
Restricted Funds					
Andrew Raby	537	-	-	-	537
CYPW Fund	7,712	-	-	-	7,712
Mission Fund	12	5,073	(5,073)	-	12
Sequestrian	-	2,437	(2,437)	-	-
	8,262	7,510	(7,510)	-	8,262
Total Funds	440,354	177,441	(166,004)	-	451,791

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales - Charity number 1127793

Accounts

Diocese of Liverpool

St James Birkdale

"A place to belong"

Annual Report of the PCC and Financial Statements

For the Year Ended 31st December 2021

Charity Registration No - 1127793

St James Birkdale

"A place to belong"

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ADMINISTRATIVE INFORMATION

St James' Church, Lulworth Road, Birkdale, Southport, PR8 2BQ

Official correspondence to the Parish Office as above (01704 564907)

Website: www.stjamesbirkdale.co.uk

Bankers: Royal Bank of Scotland: 269 Lord St, Southport PR8 1NY
Independent Examiner: FellGrills, 40 Hoghton St, Southport PR9 0PQ

For the period from 1 January 2021 until to the date of approval of this report, the following people served as members of the Parochial Church Council:

Minister	Revd Ian Mainey	Chair until July 2021
	Vacant	from July 2021
Reader	Miss Dorothy Bridson	
Churchwardens	Mr Brian P Jackson	
	Mr Michael Lowcock	
Deanery Synod representatives:		
	Mr Colin Fletcher	
	Mr Brian P Jackson	
	Mr Michael Lowcock	
	Mrs Carol Williams	
Elected members:	Dr George Ampat	
	Mrs Sue Barnes	
	Mr Howard Bennett	
	Mrs Liz Downham	from Apr 2021
	Dr Peter Downham	from Apr 2021
	Dr Jenny Fox	
	Dr Jonathan Fox	Vice Chair until Apr 2021
	Mrs Dianne Harrison	
	Mr Michael Harrison	
	Mr Brian R Jackson	PCC Secretary
	Mr Paul Lacey	Treasurer
	Mr Chris Nelson	
	Mrs Jane Noble	until April 2021
	Mrs Sandra Unsworth	
Co-opted member	Dr Jonathan Fox	Vice Chair from Apr 2021

COVID-19

This report reflects part of the period during which Covid-19 and the related Government and Diocesan restrictions impacted the running of the church and its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council of the Ecclesiastical Parish of St James' Birkdale (PCC) is a body corporate and operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission; Charity number 1127793.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

All PCC members and others in positions of leadership have completed declarations under the "Fit and Proper Persons Test" introduced by the Finance Act 2010.

The PCC met six times during the period, with three of the meetings being via zoom with the three most recent being a hybrid of zoom and physical attendance, with an average attendance of 79%.

In addition, there was one further meeting immediately following the APCM, Sunday 25th April 2021, at which there was the required quorum.

Day to day management control is exercised on its behalf by a Standing Committee which would normally meet six times a year. Due to Covid-19 and the increased need to react quickly to changing circumstances, during the period of restriction the Standing Committee has met weekly, via zoom. Its members are the Minister (retired June 2021), 2 Churchwardens, 3 Deputy Wardens (currently Jonathan Fox, Sandra Unsworth and Chris Nelson) and the Treasurer. Ben Dyer (Curate) joined the team from mid-summer. Apart from this our preference is to form subject-specific, time-limited project groups as the need arises, which focus on the appraisal and implementation of growth initiatives as directed by PCC.

Risk assessments

PCC members have identified the major risks with procedures put in place to manage those risks and minimise their impact on the life of the church, as detailed below. The risk assessments are continuously reviewed by the PCC and were externally reviewed by our insurers during a visit in February 2019.

Health and Safety

A base review was undertaken in 2018 by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and a comprehensive policy, incorporating a rolling programme of review, has been adopted.

During this period of Covid-19, there has been detailed revision to all the impacted policies to ensure full compliance with the latest legislation and guidelines.

Specific procedures for reporting accidents are in place, training in fire safety has been given and there is a pool of church members who possess appropriate first aid qualifications and experience.

Safeguarding

A list of Church Members active in the parish in either an official or voluntary capacity, with DBS clearance, is held online with our independent Safeguarding specialist "thirtyoneeight" .

During the last twelve months the Church Wardens and PCC have requested information and guidance on general Safeguarding matters and these have been responded to via updates to the PCC meetings. There have not been any specific Safeguarding matters arising or brought to the attention of the Vicar, the Church Wardens or PCC during this time.

Looking forward to the year ahead, it is intended to continue with the face to face parish DBS checks that were resumed after Covid lockdown guidelines were eased.

GDPR

The PCC complies fully with the GDPR requirements and has in place an approved policy in line with Church of England recommendations.

Financial risk

An annual budget is prepared to ensure short term viability. Actual financial results compared with budget are reported and fully reviewed at each meeting of the PCC and its Standing Committee.

Charity Commission guidelines on Internal Financial Controls have been fully reviewed. A set of controls appropriate to St James' were developed and adopted by the PCC at its January meeting 2011. These were reviewed annually 2017 through to 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The general functions of the PCC are stated within the PCC (Powers) Measure 1956. The PCC takes very seriously its responsibility of promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Our vision is that St James' church be 'A place to belong'; for all ages, just as you are, and to grow ensuring that our aims are:

- warmer through fellowship
- deeper through discipleship
- stronger through worship
- broader through ministry
- larger through evangelism
- God gets the glory for it all.

Church members are encouraged to do all they can to turn our vision into a reality.

When planning its activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Our objectives in 2021 were to continue to provide the following public benefits:

To love the Lord our God and be open to Him through

- Regular public worship to all, when permitted.
- Throughout the year, weekly Sunday online services have been available via the website, by direct email and personal posting of service sheets to those who have no internet access.
- The provision of a sacred place for personal prayer and contemplation.

To love our neighbours and be open to them through

- Pastoral work, although limited due to the restrictions, has included visiting the sick and bereaved.
- Teaching of Christianity through sermons in Church and online.
- Supporting other charities locally, nationwide and overseas.

In all our plans and programmes, we continue to be challenged by three fundamental questions posed by the Bishop of Liverpool.

- How can we grow numerically?
- How can we kindle our love for God and neighbour?
- How are we serving our local community?

The PCC has responded enthusiastically to this challenge and is committed to growing the church, not as an end in itself but through its service to the parish and through giving as many people as possible the opportunity to hear and respond to the good news of Jesus Christ.

In particular in 2021 we:

- engaged with ways of working more closely with St Peter's and St John's Birkdale, including a regular prayer meeting with these and other local churches.
- provided significant financial support to 4 national and international charities, helping them reach out to disadvantaged individuals and communities, and to 4 local charities.
- provided significant financial support to the Southport & Area Schools Worker Trust to enable them to continue delivering assemblies, lessons, presentations and extra-curricular clubs and activities, much of which was provided 'on-line' in 2021.
- The Mission Group proactively explores opportunities for growth within the community.

ACHIEVEMENT AND PERFORMANCE

Electoral Roll:

There are 152 names on the Electoral Roll (2020 - 162).

We were sad to lose several long-standing members of the church who passed away during the year.

Worship:

Revd Ian Mainey, incumbent since his appointment in 2009, retired in June 2021. During his 12 years he had responsibilities as Priest in Charge of both St James` and St Peter`s Birkdale and was installed as Vicar at St James' on 13th January 2019 in addition to continuing the role as Priest in Charge at St Peter's.

Now, during this period of interregnum we are pleased to have welcomed Revd Ben Dyer as Curate for the medium term. Ben is already bringing many fresh ideas and infectious enthusiasm as we look to the future without Ian.

Particularly during this time of interregnum we are very grateful for the continuing support of retired clergy, in particular Revd Keith Leiper and Revd Chris Straton, who are long standing members of our congregation and in addition thanks to Revd Roger Wikeley, Revd Philip Caton and Revd Ian Dawson.

The ministers are supported by a small group of licensed Readers, Dorothy Bridson, Geoff Topping, with David and Joyce Roberts. We are also fortunate to have within our church membership a number of people who are willing and able to speak at services when invited to do so. We are particularly grateful to George Ampat, Peter Lawrence and Rev Angela Robinson for being on the preaching team.

Live music and singing during the period have been hit very hard but thanks do go to all who have given of their musical talents when permitted during the year. Jane Newby (GRSM, ARCO) continues as our organist and choir mistress.

Average adult attendance at our Sunday services in 2021 was circa 80 (2020 92), with the online streaming service attracting an average of 5.

Through our website we offer recorded sermons to those who are unable to visit our services in person, where also the link to the Sunday live stream can be found.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life and during 2021 there were 4 baptisms and 2 Weddings. Bereavement care is a vital part of our ministry and this year there were 16 funerals, of which 10 were held in church.

Appreciated by the local community, we were very grateful to be able to hold our annual All Saints/Bereavement service, that last year sadly had to be cancelled.

Fellowship

6 home groups, totalling some 70 church members met when able in person or via zoom. These gatherings provide opportunity for study, teaching and fellowship and for many are at the heart of what it means to belong.

The Mothers Union branch continued to meet either in body or zoom throughout the year.

In addition, other events have met when restrictions have permitted including the following

- monthly breakfast following the 8.30am service of Holy Communion
- monthly Sunday afternoon tea for those living alone have restarted and plans to resume lunches out for men and ladies are in hand.

The parish weekend planned for March 2020 that was postponed due to Covid 19 outbreak is still anticipated to be held later in 2022 or spring 2023.

The PCC connects with the wider structures of the church through appointed members of North Meols Deanery Synod and Liverpool Diocesan Synod. Within the Deanery, St James is grouped with St Peter's Birkdale and St John's Birkdale.

Pastoral Care and Service to our community

Our aim to take the church out into the community offering communion to residents of local nursing homes and the housebound was sadly curtailed, as was pastoral visiting, which would normally be undertaken by clergy, readers and church members.

In November 2021, members from the three churches of Birkdale came together for training in Pastoral Care, led by Bob Banton from the Diocese. This course over 2 sessions was well received by all those who attended and has been followed up with a meeting at the beginning of 2022 where all welcomed the opportunity to discus and share experiences in each of our churches and how we can support and develop this vital ministry in the future

As a result of legacies received over the last couple of years, the PCC is exploring 3rd Age Mission within the community.

Families' and Children's work

During the second part of the year with the lifting of restrictions and the introduction of Ben, our Curate, there is a renewed drive to attract families and teenagers back to church.

Our Harvest service was particularly well received with our linked uniformed organizations making a major contribution, all sharing fellowship afterwards in a very noisy church hall.

It is planned to continue to work closely with our uniformed organizations and also with our friends at Southport Area Schools Worker Trust (SASWT) to build links with the local schools.

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Mission links

The PCC aims to give to external charities not less than 10% of the planned giving it receives from church members and our Accounts for 2021 indicate a result in excess of this (11.6%). This is overseen by a Mission Support group which remained focused in 2021 on 5 main charities - The Children's Society, Church Mission Society (CMS), Church Pastoral Aid Society (CPAS), Tearfund and the Southport and Area Schools Worker Trust. Additionally, we sustained support to various local charities, including Light for Life, Green Pastures, Southport Soup Kitchen and Compassion Acts (Southport Foodbank) - these local charities are supported both financially or through donations made at Harvest, Christmas and throughout the year.

The Church continues to support paediatrician, Dr Nicci Maxwell and her placement with CMS in Kisoro, Uganda for her work in paediatric and neonatal care at the medical centre at Potter's Village. She supports local midwifery staff in their care for bereaved parents and oversees the training of healthcare workers. There was an appeal from Nicci for one of the ladies that worked for her and needed surgery. The church very much engaged with this appeal and raised £2,307 from a retiring collection.

In Bolivia we have a link with the daughter of a member of the congregation and her associated work with Latin Link.

In November we supported Samaritan's Purse, 'Operation Christmas Child' sending gift filled shoeboxes, loose hats, scarves, toothbrushes, sponges and cash, all donated by members of the congregation.

The church supports "Fair Trade" products and when has been possible offers a Traidcraft stall at various services.

Through payment of its Parish Share, this parish also makes a contribution to the cost of mission and ministry in the many deprived areas which exist in the Liverpool Diocese.

Church buildings and fabric

We continue to invest much time and energy on the maintenance of the church building. Any building of over 160 years requires a structured programme of maintenance and renewal. From the last quinquennial inspection in 2018, we were aware that remedial work was needed to some parts of the building.

During the first part of 2021 works were carried out on the north transept comprising replacement of eroded stonework, renovation and repair of the windows, rebuilding of the high-level window and partial re-roofing.

It is envisaged that the next phase of planned maintenance will include repairs to the remaining high-level windows and partial re-roofing of the vestry areas where water damage to internal ceilings has occurred.

External painting of the woodwork and window frames in the hall was completed in April 2021

Lettings of the hall throughout the year have been severely curtailed once again due to Covid.

Through all these activities, the PCC confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

FINANCIAL REVIEW

The accounts for 2021 show net expenditure in the year of £89k (unrestricted net expenditure £66.4k, restricted net expenditure £22.6k) compared with net income of £102.6k in 2020. In 2021, net costs, after receipt of Listed Place of Worship grant, of £84.9k were incurred on the north transept, whilst in 2020 the church received a legacy of £115.1k. The work on the north transept was funded from the Fabric and Legacy Reserves.

Cash balances were £239k at year end compared with £309k at the end of 2020 due to the works on the north transept.

Covid 19 continued to have an impact on the finances, though to a lesser extent than 2020.

The church derives the vast majority of its income from giving by parish members, to whom it is grateful. The total unrestricted giving and donations in 2021, including Gift Aid recovered, was £147k, of which £24.2k was raised on the Gift Day held in May. The giving in 2020 was £145k.

We continue to support Christian charities and relief agencies, both home and abroad (£21.9k) and paid our full Parish share. In addition, we, along with other churches in the Deanery contributed to a member church in the Deanery to help assist with their Parish share.

The PCC recognises that it faces challenges ahead to ensure that there are sufficient resources to meet the vision, whether those resources are needed for ministry or maintenance of fabric.

We also acted as agents for £2,444 for the Diocese of Liverpool (assigned/sequestration fees), and payments to those acting as organists at weddings and funerals of £600.

Reserves Policy

The reserves policy of the PCC is to hold in realisable unrestricted funds a minimum of 4 months general running expenses, and a fabric fund for emergency repairs, equating in all to £70k.

Voluntary service

The PCC would like to thank the many volunteers who sustain the life and ministry of St James. Many members of the church also give of their time outside church, in many different voluntary roles in the public and charity sectors, with an impact well beyond the parish boundaries and this is acknowledged and affirmed by the PCC.

PLANS FOR THE FUTURE

We at St James believe that there is a strong sense of God's calling across the North Meols Deanery for change. What form that change will take has been a matter for much discussion and debate at recent Deanery Synod meetings.

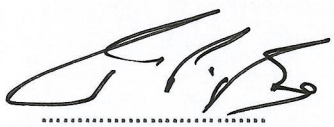
Here in Birkdale we have started on our own journey. A journey that will challenge every member of the three churches in Birkdale to work collaboratively towards a vision for the future that will be sustainable and facilitate future growth. This is an exciting time for Birkdale

The introduction of Revd Ben Dyer as curate of St James we see as a really important and exciting addition to the team and will bring youthful drive and enthusiasm during this period of interregnum.

We will ensure our objectives in 2022 deliver those public benefits previously identified in this report as well as maintaining the fabric of the church and the hall.

In addition we commit to developing our working relationship with St Peter's and St John's to deliver a firm foundation from which we are empowered to drive forwards our collective call "to go and make disciples..."

APPROVED BY THE PCC ON 21st MARCH 2022 AND SIGNED ON ITS BEHALF BY:



Dr Jonathan Fox
PCC Chair



Mr Michael Lowcock
Church Warden

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of St James Birkdale on the accounts for the year ended 31st December 2021, as set out on pages 11 to 19 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers 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 material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

  have not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.

Date: 29/3/22

OJ Grills Esq FCA
J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December, 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming and Endowments from:					
Donations and Legacies	2(a)	146,950	4,658	151,608	265,857
Charitable Activities	2(b)	6,414	-	6,414	5,159
Trading Activities	2(c)	23,680	696	24,376	3,025
Investments	2(d)	90	-	90	801
Total Income and Endowments		177,134	5,354	182,488	274,844
Expenditure on:					
Charitable Activities	3(a)	243,518	27,969	271,487	172,287
Total Resources Expended		243,518	27,969	271,487	172,287
Net income/(expenditure)		(66,384)	(22,615)	(88,999)	102,557
Transfers between funds		-	-	-	-
Net movement in funds		(66,384)	(22,615)	(88,999)	102,557
Total funds brought forward at 1st January, 2020		498,475	30,877	529,353	426,796
Total funds carried forward at 31st December, 2021		432,092	8,262	440,354	529,353

The notes on pages 13 to 19 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

BALANCE SHEET
As at 31st December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	5(a)	182,280	184,246
		182,280	184,246
Current Assets			
Debtors	8	30,685	44,269
Cash at Bank and in Hand		239,300	309,371
		269,986	353,640
Liabilities			
Creditors:Amounts falling due within one year	9	11,911	8,533
Net Current Assets		258,075	345,107
Total Assets less Current Liabilities		440,354	529,353
Total Net Assets		440,354	529,353
Funds of the Charity			
Unrestricted	11	432,092	498,475
Restricted	12	8,262	30,877
		440,354	529,353
Total Charity Funds		440,354	529,353

The notes on pages 13 to 19 form part of these accounts.

Approved by the Parochial Church Council on 21st March 2022 and signed on its behalf by:

Dr J Fox
Vice Chairman

M Lowcock
Church Warden

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

1.1 Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Incoming resources

Planned giving, collections and donations are recognised when received
Income tax recoverable on Gift Aided donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other income - rental income from the letting of church premises is recognised when the income is due.

All incoming resources are accounted for gross.

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments - realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed Assets

1.4.1 Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property of any kind is excluded from the accounts by s10(2)(c)of the Charities Act 2011.

Movable church furnishings held by the Vicar 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.

1.4.2 Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is included in the accounts at original cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.4.3 Other fixtures & fittings and office equipment

Equipment used within the church premises is written down to estimated residual value by depreciation on a straight line basis over the number of years.

Individual items of equipment with a purchase cost of £1,000 or less are written off when the asset is acquired.

1.5 Investments

Investments are valued at market value at 31 December

1.6 Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors less any provision for amounts that may prove uncollectible.

2 INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
2 a Donations and Legacies				
Planned Giving	92,309	-	92,309	94,027
Gift Aid Recoverable	19,304	-	19,304	19,582
Collections (open plate) at all services	3,438	-	3,438	1,379
Gift Aid Small Donation Scheme	992	-	992	456
Gift Day - Donations	20,706	-	20,706	20,445
Gift Aid Recoverable	4,048	-	4,048	3,744
Legacies	-	-	-	115,119
Donations, Appeals etc	5,451	4,558	10,009	9,205
Gift Aid Recoverable	703	100	802	1,901
	146,950	4,658	151,608	265,857
2 b Charitable Activities				
Magazine	931	-	931	1,029
Rent from Church Hall	3,265	-	3,265	2,614
Wedding and Funeral Fees - PCC	2,219	-	2,219	1,431
Little Treasures	-	-	-	85
	6,414	-	6,414	5,159
2 c Other Trading Activities				
Miscellaneous Income	658	-	658	45
Sequestration	-	696	696	-
Grants:Clergy Housing Grant	4,725	-	4,725	-
Grants:Job Retention Scheme	587	-	587	1,697
Grants:Listed Places of Worship	17,711	-	17,711	1,284
	23,680	696	24,376	3,025
2 d Investments				
Dividends and Interest	90	-	90	801
	90	-	90	801
Total Incoming Resources	177,134	5,354	182,488	274,844

3 EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
3 a Charitable expenditure				
Overseas Mission				
Latin Link (Julie Noble)	-	187	187	2,024
Church Mission Society (Nicci Maxwell)	3,000	2,657	5,657	3,127
Relief Agencies				
Tear Fund	2,333	-	2,333	3,000
Home Mission				
Childrens Society	2,333	-	2,333	3,000
CPAS	2,333	-	2,333	3,000
Southport Schools Worker Trust	3,000	-	3,000	3,000
Mothers Union	-	87	87	127
Women's World Day of Prayer	-	-	-	10
Green Pastures	250	318	568	375
Light for Life	250	318	568	375
Soup Kitchen	250	-	250	375
Compassion Acts/Southport Foodbank	250	1,079	1,329	3,375
St John's Crossens	3,000	-	3,000	-
Home Secular: Queenscourt Hospice	-	-	-	125
Sub-total	17,000	4,645	21,645	21,913
Ministry				
Diocesan Payments	77,538	-	77,538	79,587
Vicar's Expenses	289	-	289	191
Vicarage /Curate's housing	10,053	-	10,053	4,368
Sequestration	-	696	696	-
Visiting Clergy	14	-	14	162
Sub-total	87,894	696	88,590	84,309
Property Costs				
Church running expenses				
Utilities: Heating, Water and Lighting	4,697	-	4,697	4,181
Insurance	3,581	-	3,581	3,588
Cleaning	1,902	-	1,902	2,486
Church Repairs	90,414	22,628	113,042	20,314
Church Grounds	1,406	-	1,406	1,285
Memorial Hall	6,055	-	6,055	11,168
Sub-total	108,055	22,628	130,683	43,021
Other costs				
Upkeep Church Services	1,816	-	1,816	1,518
Subscriptions	68	-	68	66
Organist	3,260	-	3,260	3,148
Little Treasures	-	-	-	2
Equipment	8,645	-	8,645	365
Depreciation	1,966	-	1,966	1,966
Magazine	47	-	47	56
Miscellaneous	806	-	806	1,905
Parish Office including Salary Costs	13,230	-	13,230	13,324
Sub-total	29,839	-	29,839	22,350
3 b Governance Costs				
Administration:				
Cost of APCM	100	-	100	100
Independent Examiner's Fee	630	-	630	594
	730	-	730	694
Total Resources Expended	243,518	27,969	271,487	172,287

4 Staff Costs

	2021	2020
	£	£
Gross salaries	11,621	11,686
Pension Contributions	-	-
	11,621	11,686

During the year, the PCC employed a Parish Secretary and an organist.

5 Fixed assets for use by the PCC

Tangible Fixed assets	Freehold Land & Buildings £	Fixtures & Fittings £	Total £
Gross Book Value			
At 1st January, 2021	174,750	45,860	220,610
Additions	-	-	-
At 31st December, 2021	174,750	45,860	220,610
Depreciation			
At 1st January, 2021	-	36,364	36,364
Charge for the year	-	1,966	1,966
At 31st December, 2021	-	38,330	38,330
Net Book Value			
At 31st December, 2021	174,750	7,530	182,280
At 31st December, 2020	174,750	9,496	184,246

6 Church Insurance Valuation

The last Quinquennial inspection was undertaken in March 2018. The insurer's surveyor in 2019 valued the insurance valuation of the church building at £8.6m and the church hall at £950k.

7 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Fixed Assets	182,280	-	182,280	184,246
Current Assets	261,735	8,249	269,986	353,640
Current Liabilities	(11,911)	-	(11,911)	(8,533)
Fund Balance	432,104	8,249	440,354	529,353

8 Debtors

	2021	2020
	£	£
Income Tax Recoverable	21,619	22,330
Prepayments	6,370	6,266
Other Debtors	2,696	15,674
	30,685	44,269

9 Liabilities: Amounts Falling Due within One Year

	2021	2020
	£	£
Accruals	11,911	8,533
	11,911	8,533

10 Fund Details

The activities included in each of the Funds and the surplus/(deficit) for the year are as follows:

	2021 Surplus/ (Deficit) £	2020 Surplus/ (Deficit) £
General Funds	5,744	(9,755)
Fabric	(40,000)	-
Youth Club	-	-
Legacy	(32,127)	112,378
Hall	-	-
Little Treasures	-	(66)
Restricted		
Andrew Raby	-	-
Fabric	(22,628)	-
CYPW	-	-
Other Restricted	12	
	(88,999)	102,557

11 Designated Funds

	2021 £	2020 £
The closing balance of Unrestricted Funds comprised the following:		
General Funds	253,377	247,633
Fabric	11,500	51,500
Youth Club	647	647
Legacy	165,813	197,940
Hall Fund	755	755
	432,092	498,475

The Fabric Fund is a fund that holds the sum of £11,500 to support any emergency works on the church.
The Youth Club Fund relates to the balance held at the dissolution of the former Youth Club and is retained in case of its reformation.
The Legacy Fund comprises legacies left to the church and not yet utilised.
The Hall Fund is a fund to support works in the church hall.

12 Restricted Funds

	2021 £	2020 £
The closing balance of Restricted Funds comprised the following:		
Andrew Raby	537	537
Fabric	-	22,628
CYPW	7,712	7,712
Sequestration	-	-
Mission	12	-
	8,262	30,877

The Funds given in memory of Andrew Raby will be used in accordance with the wishes of his family.
The Fabric Fund was used to support major expenditure on the Church, beginning with the refurbishment of the Spire in 2014, with the balance utilised in 2021 on the North Transept.
The CYPW Fund is to fund the cost of a Childrens, Young Persons and Families Worker.
The Sequestration Fund is the income and expenditure in respect of the vacancy of the benefice.
The Mission Fund comprises funds specifically given to support local, national and international mission.

The Movement on these funds is as follows:-	1st Jan 2021	Incoming Resources	Resources Expended	Transfers between funds	31st Dec 2021
	£	£		£	£
Unrestricted					
General Funds	247,633	177,090	(171,346)	-	253,377
Fabric Fund	51,500	-	(40,000)	-	11,500
Youth Club	647	-	-	-	647
Legacy	197,940	45	(32,172)	-	165,813
Hall	755	-	-	-	755
	498,474	177,134	(243,518)	-	432,092
Restricted Funds					
Andrew Raby	537	-	-	-	537
Fabric Fund	22,628	-	(22,628)	-	-
CYPW Fund	7,712	-	-	-	7,712
Sequestration	-	696	(696)	-	-
Mission Fund	-	4,658	(4,645)	-	12
	30,878	5,354	(27,969)	-	8,262
Total Funds	529,353	182,488	(271,487)	-	440,354

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES' BIRKDALE

England & Wales - Charity number 1127793

Accounts

Diocese of Liverpool

St James Birkdale

"A place to belong"

Annual Report of the PCC and Financial Statements

For the Year Ended 31st December 2020

Charity Registration No - 1127793

St James Birkdale

"A place to belong"

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ADMINISTRATIVE INFORMATION

St James Church, 26 Lulworth Road, Birkdale, Southport, PR8 2BQ

Official correspondence to the Parish Office as above (01704 564907)

Website: www.stjamesbirkdale.co.uk

Bankers: Royal Bank of Scotland: 269 Lord St, Southport PR8 1NY
Independent Examiner: JA Fell & Company, 40 Hoghton St, Southport PR9 0PQ

For the period from 1 January 2020 until to the date of approval of this report, the following people served as members of the Parochial Church Council:

Minister	Revd Ian Mainey	*Chair*
Reader	Miss Dorothy Bridson	
Churchwardens	Mr Brian P Jackson	
	Mr Michael Lowcock	
Diocesan Synod representative:		
	Revd Ian Mainey	
Deanery Synod representatives:		
	Mr Colin Fletcher	from Oct 2020
	Mr Brian P Jackson	from Oct 2020
	Mr Michael Lowcock	
	Mrs Carol Williams	from Oct 2020
	Mr David Roberts	to Oct 2020
	Mrs Joyce Roberts	to Oct 2020
	Mrs Margery Seed	to Oct 2020
Elected members:	Dr George Ampat	
	Mrs Sue Barnes	from Oct 2020
	Mr Howard Bennett	from Oct 2020
	Dr Jenny Fox	
	Dr Jonathan Fox	Deputy Chair
	Mrs Dianne Harrison	from Oct 2020
	Mr Michael Harrison	from Oct 2020
	Mr Brian R Jackson	
	Mr Paul Lacey	*Treasurer*
	Mr Chris Nelson	
	Mrs Jane Noble	
	Mrs Sandra Unsworth	
	Mrs Belinda Armstrong	to Oct 2020
	Dr Peter Downham	to Oct 2020
	Mr Michael Eccles	to Oct 2020
	Mr Tom Fletcher	to Oct 2020
	Mr Brian P Jackson	to Oct 2020
	Mrs Carol Williams	to Oct 2020
Co-opted member	Mrs Belinda Armstrong	from Oct 2020

NB The APCM was delayed from April 2020 to October 2020 due to Covid 19.

COVID-19

This report reflects part of the period during which Covid-19 and the related Government and Diocesan restrictions impacted the running of the church and its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council of the Ecclesiastical Parish of St James' Birkdale (PCC) is a body corporate and operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission; Charity number 1127793.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

All PCC members and others in positions of leadership have completed declarations under the "Fit and Proper Persons Test" introduced by the Finance Act 2010.

The PCC met six times during the period, with four of the meetings post 21st March via Zoom, with an average attendance of 76%.

In addition, there were four further meetings and at each of these, there was the required quorum.

Day to day management control is exercised on its behalf by a Standing Committee which would normally meet six times a year. Due to Covid-19 and the increased need to react quickly to changing circumstances, during the period of restriction the Standing Committee has met weekly, via zoom. Its members are the Minister, 2 Churchwardens, 3 Deputy Wardens (currently Jonathan Fox, Sandra Unsworth and Chris Nelson) and the Treasurer. Apart from this our preference is to form subject-specific, time-limited project groups as the need arises, which focus on the appraisal and implementation of growth initiatives as directed by PCC.

Risk assessments

PCC members have identified the major risks with procedures put in place to manage those risks and minimise their impact on the life of the church, as detailed below. The risk assessments are continuously reviewed by the PCC and were externally reviewed by our insurers during a visit in February 2019.

Health and Safety

A base review was undertaken in 2018 by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and a comprehensive policy, incorporating a rolling programme of review, has been adopted.

During this period of Covid-19, there has been detailed revision to all the impacted policies to ensure full compliance with the latest guidelines.

Specific procedures for reporting accidents are in place, training in fire safety has been given and there is a pool of church members who possess appropriate first aid qualifications and experience.

Safeguarding

The PCC has adopted the Church of England Safeguarding Policy promoting a safer environment and culture for children, young people and vulnerable adults within the church. The policy and the Parish Safeguarding Handbook have been circulated to the PCC and several members of the PCC have undertaken on-line safeguarding training. The members of the PCC have current DBS checks, apart from those who were voted on last October, their checks are forthcoming.

GDPR

The PCC complies fully with the GDPR requirements and has in place an approved policy in line with Church of England recommendations.

Financial risk

An annual budget is prepared to ensure short term viability. Actual financial results compared with budget are reported and fully reviewed at each meeting of the PCC and its Standing Committee.

Charity Commission guidelines on Internal Financial Controls have been fully reviewed. A set of controls appropriate to St James' were developed and adopted by the PCC at its January meeting 2011. These have been reviewed annually since 2017.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The general functions of the PCC are stated within the PCC (Powers) Measure 1956. The PCC has the responsibility of co-operating with the Vicar of St James, the Reverend Ian Mainey, in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It is also tasked with supporting him as he undertakes a similar ministry at the separate church of St Peter's, Birkdale.

Our vision is that St James' church be 'A place to belong'; for all ages, just as you are, and to grow ensuring that our aims are:

- warmer through fellowship
- deeper through discipleship
- stronger through worship
- broader through ministry
- larger through evangelism
- God gets the glory for it all.

Church members are encouraged to do all they can to turn our vision into a reality.

When planning its activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Our objectives in 2020 were to continue to provide the following public benefits:

To love the Lord our God and be open to Him through

- Regular public worship to all, when permitted.
- Throughout the year, weekly Sunday online services have been available via the website, by direct email and personal posting of service sheets to those who have no internet access.
- Weekly zoom services, for the period of restriction these were for the majority of the time tri-weekly, where the community were invited to contribute if they so wished.
- The provision of a sacred place for personal prayer and contemplation.

To love our neighbours and be open to them through

- Pastoral work, although limited due to the restrictions, has included visiting the sick and bereaved.
- Teaching of Christianity through sermons in Church, online or through a dial in "phone for reflection".
- Promoting the whole mission of the Church has been difficult. In order to keep in contact every household in the Parish was sent a "Place to Belong Card" informing them of what the church was open for during these times of uncertainty.
- Supporting other charities locally, nationwide and overseas.

In all our plans and programmes, we continue to be challenged by three fundamental questions posed by the Bishop of Liverpool in 2010.

- How can we grow numerically?
- How can we kindle our love for God and neighbour?
- How are we serving our local community?

The PCC has responded enthusiastically to this challenge and is committed to growing the church, not as an end in itself but through its service to the parish and through giving as many people as possible the opportunity to hear and respond to the good news of Jesus Christ.

In particular in 2020 we:

- engaged with ways of working more closely with St Peter's and St John's Birkdale, including a regular prayer meeting with these and other local churches.
- Before lockdown, cards were delivered weekly to a specific road to advise that the following Sunday the church would pray for the residents of that road. Additionally the households were invited to send in prayer requests if they so wished.
- provided significant financial support to 4 national and international charities, helping them reach out to disadvantaged individuals and communities, and to 4 local charities.
- provided significant financial support to the Southport & Area Schools Worker Trust to enable them to continue delivering assemblies, lessons, presentations and extra-curricular clubs and activities.
- formed a new Mission Group to explore the opportunities for growth within the community.

ACHIEVEMENT AND PERFORMANCE

Electoral Roll:

There are 162 names on the Electoral Roll (2019 - 163).

We were sad to lose several long-standing members of the church who passed away during the year.

Worship:

Since his appointment in 2009, Revd Ian Mainey has had responsibilities as Priest in Charge of both St James` and St Peter`s Birkdale. He was installed as Vicar at St James' on 13th January 2019 in addition to continuing the role as Priest in Charge at St Peters.

We are grateful for the continuing support although limited this year of retired clergy, in particular Revd Keith Leiper as Assistant Curate and Revd Chris Straton.

These ministers are supported by a small group of licensed Readers. We have also been grateful for the service of David Roberts who, in 2017, moved to Reader Emeritus. We are also fortunate to have within our church membership a number of people who are willing and able to speak at services when invited to do so. We are particularly grateful to George Ampat and Peter Lawrence who have joined the preaching team. It has been through the enthusiasm of both Peter and George that we have been able to provide the zoom services that have been such an essential point of contact for so many over this last year.

Live music and singing during the period have been hit very hard but thanks do go to all who have given of their musical talents when permitted during the year. Jane Newby (GRSM, ARCO) continuing as our organist and choir mistress, although furloughed for a considerable period of the year.

Average adult attendance at our Sunday services in 2020 was 92 (2019 107). The online zoom midweek services regularly attracted numbers of 50+.

Through our website and access by phone we offer recorded sermons to those who are unable to visit our services in person.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life and during 2020 there was 1 baptism, with some having to be postponed until restrictions are lifted.

Bereavement care is a vital part of our ministry and this year there were 14 funeral services, 7 of which were held in church. Appreciated by the local community, but sadly had to be cancelled this year, was the All Saints/Bereavement service.

Fellowship

6 home groups, totalling some 70 church members, met weekly at the start of the year before the restrictions and at least one of the homegroups continued during the period via zoom. These gatherings provide opportunity for study, teaching and fellowship and for many are at the heart of what it means to belong. During the period of restrictions when home groups were limited many attended the midweek online zoom services.

The Mothers Union branch continued to meet either in body or zoom throughout the year.

Other events including the following were sadly put on hold for the majority of the year

- events held for church members and their contacts, including lunches after Sunday services and refreshments after the Carols by Candlelight service.
- monthly breakfast following the 8.30am service of Holy Communion and monthly coffee mornings that follow the Wednesday Communion.
- lunches out for men and ladies and the monthly Sunday afternoon tea for those living alone.

The parish weekend planned for March was postponed due to Covid 19 outbreak and a new date will be arranged in due course.

The PCC connects with the wider structures of the church through appointed members of North Meols Deanery Synod and Liverpool Diocesan Synod. Within the Deanery, St James is grouped with St Peter's Birkdale and St John's Birkdale.

Pastoral Care and Service to our community

Our aim to take the church out into the community offering communion to residents of local nursing homes and the housebound was sadly curtailed, as was pastoral visiting, which would normally be undertaken by clergy, readers and church members.

As a result of legacies received over the last couple of years, the PCC is exploring 3rd Age Mission within the community.

Families' and Children's work

Sadly, during this review year, Families' and Children's work has been hit particularly hard. Since February 2020 there have been no meetings of Little Treasures or Junior Church. Contact by email with the parents has been maintained and gifts for Advent were delivered to the doorstep.

As restrictions are lifted in the future, it would be anticipated that this focus for the church's ministry will be able to resume.

Mission links

The PCC aims to give to external charities not less than 10% of the planned giving it receives from church members and our Accounts for 2020 indicate a result in excess of this (11.2%). This is overseen by a Mission Support group which remained focused in 2020 on 5 main charities - The Children's Society, Church Mission Society (CMS), Church Pastoral Aid Society (CPAS), Tearfund and the Southport and Area Schools Worker Trust. Additionally, we sustained support to various local charities, including Light for Life, Green Pastures, Southport Soup Kitchen and Compassion Acts (Southport Foodbank) - these local charities are supported both financially or through donations made at Harvest, Christmas and throughout the year.

The Church continues to support paediatrician, Dr Nicci Maxwell and her placement with CMS in Kisoro, Uganda for her work in paediatric and neonatal care at the medical

centre at Potter's Village. She supports local midwifery staff in their care for bereaved parents and oversees the training of healthcare workers.

Recognising the impact of Covid 19 there was a retiring collection, which raised £1,541 in support for Julie Noble and the great work through Latin Link that she is involved with in Bolivia.

In November we supported Samaritan's Purse, 'Operation Christmas Child' sending gift filled shoeboxes, loose hats, scarves, toothbrushes, sponges and cash, all donated by members of the congregation.

The church supports "Fair Trade" products and when has been possible offers a Traidcraft stall at various services.

Through payment of its Parish Share, this parish also makes a contribution to the cost of mission and ministry in the many deprived areas which exist in the Liverpool Diocese.

Church buildings and fabric

We continue to invest much time and energy on the maintenance of the church building. Any building of over 160 years requires a structured programme of maintenance and renewal.

From the last quinquennial inspection in 2018, we were aware that remedial work was needed to some parts of the building, and the north transept was identified as the first priority. Due to Covid-19 restrictions work on the north transept was delayed into 2021. Work that was able to progress included the replacement of the church interior lighting.

In the church hall, the refurbishment of the Lulworth Room was completed early in 2020. The external window frames were repaired and painted. The PCC will consider further improvements to the hall, including the kitchen, as it determines its overall priorities for the future.

Lettings of the hall throughout the year have been severely curtailed.

Through all these activities, the PCC confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

FINANCIAL REVIEW

The accounts for 2020 show net income in the year of £102.6k (unrestricted net income £102.6k, restricted net nil) compared with net income of £87.9k in 2019. In both years, the church has received generous legacies – in 2020, £115.1k from the late Carole Bamber and during 2019, £25.6k from the late Rowland and Mary Hilton, and £50k from Jean Hunton. These funds have been placed in a Legacy Fund to support future projects. Funds from the designated (built up from surpluses in earlier years) and restricted Fabric Funds, and the Legacy Fund, will be utilised in 2021 to fund the necessary works (£90k) on the north transept.

Cash balances were £309k at year end compared with £223k at the end of 2019. These will be significantly lower at the end of 2021 due to the works on the north transept.

Covid 19 has had a significant impact upon the ongoing financial position of the church. Excluding the legacies, there was a deficit of £12.5k in 2020 as compared to a surplus of £12.3k in 2019.

The church derives the vast majority of its income from giving by parish members, to whom it is grateful. The total unrestricted giving and donations in 2020, including Gift Aid recovered, was £145k, of which £24.2k was raised on the Gift Day held in November. The giving in 2019 was £160k. Church hall income also dropped significantly because of the impact of Covid 19.

We continue to support Christian charities and relief agencies, both home and abroad (£21.9k) and paid our full Parish share.

The PCC recognises that it faces challenges ahead to ensure that there are sufficient resources to meet the vision, whether those resources are needed for ministry or maintenance of fabric.

We also acted as agents for £2,210 for the Diocese of Liverpool (assigned fees), and payments to those acting as organists at weddings and funerals of £300.

Reserves Policy

The reserves policy of the PCC is to hold in realisable unrestricted funds a minimum of 4 months general running expenses, and a fabric fund for emergency repairs, equating in all to £70k.

Voluntary service

The PCC would like to thank the many volunteers who sustain the life and ministry of St James.

Many members of the church also give of their time outside church, in many different voluntary roles in the public and charity sectors, with an impact well beyond the parish boundaries and this is acknowledged and affirmed by the PCC.

PLANS FOR THE FUTURE

We will ensure our objectives in 2021 deliver those public benefits previously identified in this report and prayerfully through our current 3rd age mission work see growth in the spread of the Gospel within the community.

A key focus will be the continued implementation of the strategy to maintain our ministry to all those in this parish, as well as maintaining the fabric of the church and the hall.

We will actively seek to continue to develop our working relationship with St Peters', Birkdale and to build stronger links with other Birkdale churches to our mutual advantage.

APPROVED BY THE PCC ON 22 MARCH 2021 AND SIGNED ON ITS BEHALF BY:

I. G. Mainey
.....
Revd. Ian Mainey
Vicar

.....
Mr Brian P Jackson
Church Warden

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of St James Birkdale on the accounts for the year ended 31st December 2020, as set out on pages 11 to 19 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers 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 material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

  have not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.

Date: 30/3/2021

OJ Grills, Esq FCA
J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December, 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming and Endowments from:					
Donations and Legacies	2(a)	259,975	5,883	265,857	243,919
Charitable Activities	2(b)	5,159	-	5,159	12,129
Trading Activities	2(c)	3,025	-	3,025	2,856
Investments	2(d)	801	-	801	1,259
Total Income and Endowments		268,961	5,883	274,844	260,163
Expenditure on:					
Charitable Activities	3(a)	166,404	5,883	172,287	172,275
Total Resources Expended		166,404	5,883	172,287	172,275
Net income/(expenditure)		102,557	-	102,557	87,888
Transfers between funds		-	-	-	-
Net movement in funds		102,557	-	102,557	87,888
Total funds brought forward at 1st January, 2020		395,919	30,877	426,796	338,908
Total funds carried forward at 31st December, 2020		498,475	30,877	529,353	426,796

The notes on pages 13 to 19 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST.JAMES CHURCH, BIRKDALE

BALANCE SHEET
As at 31st December 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible Assets	5(a)	184,246	179,948
		184,246	179,948
Current Assets			
Debtors	8	44,269	27,374
Cash at Bank and in Hand		309,371	222,768
		353,640	250,141
Liabilities			
Creditors:Amounts falling due within one year	9	8,533	3,293
Net Current Assets		345,107	246,848
Total Assets less Current Liabilities		529,353	426,796
Total Net Assets		529,353	426,796
Funds of the Charity			
Unrestricted	11	498,475	395,919
Restricted	12	30,877	30,877
		529,353	426,796
Total Charity Funds		529,353	426,796

The notes on pages 13 to 19 form part of these accounts.

Approved by the Parochial Church Council on 22 March 2021 and signed on its behalf by:

I. G. Mainey

Revd. Ian Mainey
Vicar

Brian P Jackson
Church Warden

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2020

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

1.1 Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Incoming resources

Planned giving, collections and donations are recognised when received
Income tax recoverable on Gift Aided donations is recognised when the incoming resource to which they relate is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other income - rental income from the letting of church premises is recognised when the income is due.

All incoming resources are accounted for gross.

Interest entitlements are accounted for as they accrue.

Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments - realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed Assets

1.4.1 Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property of any kind is excluded from the accounts by s10(2)(c)of the Charities Act 2011.

Movable church furnishings held by the Vicar 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.

1.4.2 Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is included in the accounts at original cost. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

1.4.3 Other fixtures & fittings and office equipment

Equipment used within the church premises is written down to estimated residual value by depreciation on a straight line basis over the number of years.

Individual items of equipment with a purchase cost of £1,000 or less are written off when the asset is acquired.

1.5 Investments

Investments are valued at market value at 31 December

1.6 Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors less any provision for amounts that may prove uncollectible.

2 INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
2 a Donations and Legacies				
Planned Giving	94,027	-	94,027	96,419
Gift Aid Recoverable	19,582	-	19,582	20,389
Collections (open plate) at all services	1,379	-	1,379	3,922
Gift Aid Small Donation Scheme	456	-	456	1,234
Gift Day - Donations	20,445	-	20,445	30,490
Gift Aid Recoverable	3,744	-	3,744	4,993
Legacies	115,119	-	115,119	75,615
Donations, Appeals etc	4,356	4,849	9,205	9,255
Gift Aid Recoverable	868	1,034	1,901	1,602
	259,975	5,883	265,857	243,919
2 b Charitable Activities				
Magazine	1,029	-	1,029	1,139
Rent from Church Hall	2,614	-	2,614	7,682
Wedding and Funeral Fees - PCC	1,431	-	1,431	3,018
Little Treasures	85	-	85	291
	5,159	-	5,159	12,129
2 c Other Trading Activities				
Miscellaneous Income	45	-	45	2,856
Grants:Coronavirus Job Retention Scheme	1,697	-	1,697	-
Grants:Listed Places of Worship	1,284	-	1,284	-
	3,025	-	3,025	2,856
2 d Investments				
Dividends and Interest	801	-	801	1,259
	801	-	801	1,259
Total Incoming Resources	268,961	5,883	274,844	260,163

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2020

3 EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
3 a Charitable expenditure				
Overseas Mission				
Latin Link (Julie Noble)	20	2,004	2,024	486
Church Mission Society (Nicci Maxwell)	3,000	127	3,127	3,397
Relief Agencies				
Tear Fund	3,000	-	3,000	3,070
Embrace	-	-	-	483
Home Mission				
Childrens Society	3,000	-	3,000	3,000
CPAS	3,000	-	3,000	3,000
Southport Schools Worker Trust	3,000	-	3,000	3,000
Mothers Union	-	127	127	397
Women's World Day of Prayer	10	-	10	10
Green Pastures	250	125	375	708
Light for Life	250	125	375	708
Soup Kitchen	250	125	375	375
Compassion Acts/Southport Foodbank	250	3,125	3,375	375
Home Secular: Queenscourt Hospice	-	125	125	-
Sub-total	16,030	5,883	21,913	19,009
Ministry				
Diocesan Payments	79,587	-	79,587	80,792
Vicar's Expenses	191	-	191	688
Vicarage	4,368	-	4,368	3,831
Visiting Clergy	162	-	162	-
Sub-total	84,309	-	84,309	85,311
Property Costs				
Church running expenses				
Utilities: Heating, Water and Lighting	4,181	-	4,181	5,293
Insurance	3,588	-	3,588	3,465
Cleaning	2,486	-	2,486	2,655
Church Repairs	20,314	-	20,314	10,706
Church Grounds	1,285	-	1,285	1,438
Memorial Hall	11,168	-	11,168	15,112
Sub-total	43,021	-	43,021	38,668
Other costs				
Upkeep Church Services	1,518	-	1,518	6,034
Subscriptions	66	-	66	65
Organist	3,148	-	3,148	3,049
Children & Youth	-	-	-	7
Little Treasures	2	-	2	88
Equipment	365	-	365	195
Depreciation	1,966	-	1,966	916
Magazine	56	-	56	65
Miscellaneous	1,905	-	1,905	4,522
Parish Office including Salary Costs	13,324	-	13,324	13,612
Sub-total	22,350	-	22,350	28,553
3 b Governance Costs				
Administration:				
Cost of APCM	100	-	100	110
Independent Examiner's Fee	594	-	594	624
	694	-	694	734
Total Resources Expended	166,404	5,883	172,287	172,275

4 Staff Costs

	2020	2019
	£	£
Gross salaries	11,686	11,399
Pension Contributions	-	-
	11,686	11,399

During the year, the PCC employed a Parish Secretary and an organist.
The organist was placed on furlough for 8 months under the Government's Job Retention Scheme and retained her full remuneration throughout that period.

5 Fixed assets for use by the PCC

	Freehold Land & Buildings	Fixtures & Fittings	Total
	£	£	£
Tangible Fixed assets			
Gross Book Value			
At 1st January, 2020	174,750	39,596	214,346
Additions	-	6,264	6,264
At 31st December, 2020	174,750	45,860	220,610
Depreciation			
At 1st January, 2020	-	34,398	34,398
Charge for the year	-	1,966	1,966
Depreciation on disposals	-	-	-
At 31st December, 2020	-	36,364	36,364
Net Book Value			
At 31st December, 2020	174,750	9,496	184,246
At 31st December, 2019	174,750	5,198	179,948

6 Church Insurance Valuation

The last Quinquennial inspection was undertaken in March 2018. The insurer's surveyor in 2019 valued the insurance valuation of the church building at £8.6m and the church hall at £950k.

7 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Fixed Assets	184,246	-	184,246	179,948
Current Assets	322,763	30,877	353,640	250,141
Current Liabilities	(8,533)	-	(8,533)	(3,293)
Fund Balance	498,475	30,877	529,353	426,796

8 Debtors

	2020	2019
	£	£
Income Tax Recoverable	22,330	26,123
Prepayments	6,266	1,025
Other Debtors	15,674	225
	44,269	27,374

9 Liabilities: Amounts Falling Due within One Year

	2020	2019
	£	£
Accruals	8,533	3,293
	8,533	3,293

Parochial Church Council of St James Birkdale
Notes to the Financial Statements for the year ended 31st December 2020

The Movement on these funds is as follows:-	1st Jan 2020 £	Incoming Resources £	Resources Expended	Transfers between funds £	31st Dec 2020 £
Unrestricted	257,388	153,393	(163,148)	-	247,633
General Funds	51,500	-	-	-	51,500
Fabric Fund	647	-	-	-	647
Youth Club	85,563	115,482	(3,105)	-	197,941
Legacy	755	-	-	-	755
Hall	65	86	(151)	-	-
Little Treasures	395,919	268,961	(166,404)	-	498,475
Restricted Funds					
Andrew Raby	537	-	-	-	537
Fabric Fund	22,628	-	-	-	22,628
CYPW Fund	7,712	-	-	-	7,712
Other Restricted	-	5,883	(5,883)	-	-
	30,877	5,883	(5,883)	-	30,877
Total Funds	426,796	274,844	(172,287)	-	529,353