

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 on 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.

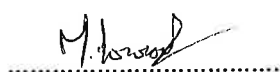
Over the next few months Revd Sam will, alongside the wardens and PCCs of both St James' and St Peter's churches, begin a vision renewal and setting process. Working and building upon the objectives and aims outlined in this report as well as discerning new or differing directions as we believe God leads.

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

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.

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
	<u>249,670</u>	<u>1,941</u>	<u>251,611</u>	<u>154,338</u>
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
	<u>14,412</u>	<u>-</u>	<u>14,412</u>	<u>11,326</u>
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	-
	<u>25,416</u>	<u>2,002</u>	<u>27,418</u>	<u>9,012</u>
2 d Investments				
Dividends and Interest	12,933	-	12,933	2,765
	<u>12,933</u>	<u>-</u>	<u>12,933</u>	<u>2,765</u>
Total Incoming Resources	<u>302,432</u>	<u>3,943</u>	<u>306,375</u>	<u>177,440</u>

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

	2023	2022
4 Staff Costs	£	£
Gross salaries	11,501	10,177
Pension/National Insurance Contributions	-	-
	<u>11,501</u>	<u>10,177</u>

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	<u>174,750</u>	<u>45,860</u>	<u>220,610</u>
Depreciation			
At 1st January, 2023	-	40,296	40,296
Charge for the year	-	1,966	1,966
At 31st December, 2023	<u>-</u>	<u>42,262</u>	<u>42,262</u>
Net Book Value			
At 31st December, 2023	<u>174,750</u>	<u>3,598</u>	<u>178,348</u>
At 31st December, 2022	<u>174,750</u>	<u>5,564</u>	<u>180,314</u>

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	<u>481,791</u>	<u>8,249</u>	<u>490,041</u>	<u>451,791</u>

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

9 Liabilities: Amounts Falling Due within One Year	2023 £	2022 £
Accruals	9,532	14,000
	<u>9,532</u>	<u>14,000</u>

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	-	-
	<u>38,250</u>	<u>11,438</u>

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
	<u>481,779</u>	<u>443,530</u>

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
	<u>8,262</u>	<u>8,262</u>

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.

	1st Jan 2023	Incoming Resources	Resources Expended	Transfers between funds	31st Dec 2023
	£	£		£	£
The Movement on these funds is as follows:-					
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
	<u>443,529</u>	<u>304,434</u>	<u>(266,184)</u>	<u>-</u>	<u>481,779</u>
Restricted Funds					
Andrew Raby	537	-	-	-	537
CYPW Fund	7,712	-	-	-	7,712
Mission Fund	12	1,941	(1,941)	-	12
	<u>8,262</u>	<u>1,941</u>	<u>(1,941)</u>	<u>-</u>	<u>8,262</u>
Total Funds	<u>451,791</u>	<u>306,375</u>	<u>(268,125)</u>	<u>-</u>	<u>490,041</u>

