

THE PARISH CHURCH
OF
SAINT COLUMBA,
ANFIELD
ANNUAL REPORTS
AND ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2020

CONTENTS

Legal and administrative information

Aims and Purposes

Trustees Reports – Statutory and Non-Statutory

Independent Examiner's Report

Statement of Financial Activities

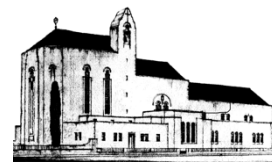
Balance Sheet

Notes to the Financial Statements

Objectives and Activities

Accounts and Independent Examiner's Report

**THE PARISH CHURCH OF
SAINT COLUMBA, ANFIELD
'MISSIONARY DISCIPLES:
POINTING PEOPLE TO JESUS'**



THE VICAR

Fr Daniel Howard SSC

St Columba's Vicarage, Pinehurst Avenue, Liverpool, L4 7UQ

0151 474 7231

fr.danielhoward@gmail.com

Chairman's Report for the year ended 2020

Easter 2021

Dear Friends,

The Annual Meeting is a chance for us to take stock and look back at the past year. Needless to say, 2020 will be etched in our minds forever. Just three weeks after my induction as Vicar of the parish, we were all ordered to stay at home, and churches closed their doors for a period of four months. Last year was, for so many, one of the most difficult in living memory, and I would agree with that statement. Things have been extremely challenging for the Church, and in some ways, in this first quarter of 2021, we are still experiencing the effects and trying to overcome those challenges.

What happened to us as a parish last year? Despite the immeasurable damage caused by Covid-19, not least in the tragic loss of human life, Saint Columba's remained active and present in this community. During the first few months of the pandemic we undertook a number of funerals in the parish, and were able to offer the hope that was so desperately needed in such hopeless times. For many, there was a natural sadness that funerals could not take place in Church, but they were nevertheless conducted with the same dignity and grace, that we have become well respected for in Anfield and beyond.

Whilst our doors were closed, the round of prayer continued for the people of the parish, and resources were made available for all those on the electoral roll and those who requested them. These included packs for Lent, Easter and the immediate months following, comprising of orders for morning, evening and night prayer, and devotions such as the rosary, the stations of the cross and spiritual communion prayers and scripture reading plans. All of these things were designed to enable us to be spiritually fed whilst away from the sacrament. This was underpinned by the offering, privately, of the Mass on all Sundays and holy days.

In the early summer we were able to open our doors, initially for private prayer, and then, public worship once again; this was a great source of hope and comfort to those who came, others continued to shield to protect their health and those of their families. A long period of time was spent, prior to re-opening, working out how we could do so safely, adapting the building and our practices to those deemed 'Covid Secure', ensuring that social distancing, hand sanitization, thorough cleaning and clear rules were put in place. I am deeply grateful for those who assisted in any way in facilitating the commencement of public worship once again.

During this time we were able to have installed a new, largely wireless sound system; the previous installation had largely given up after a period of many years, and so, the money was used from the legacies of Edward Franklin and Rene Eve to install a new system which has substantially improved the sound within the Church, allowing everything to be heard clearly and affording us other options for recording and such in the future.

I was particularly pleased that Saint Columba's began the round of public worship as soon as it was legally possible, particularly when many, many churches remained closed; it was a joy to welcome Christians from other parishes to join in our worship. Whilst it was a joy to re-open, the worship was necessarily different, the absence of communal singing was a source of pain for many, and that has continued to be the case during these months of 2021, but we do take joy in the fact that the Mass is able to be celebrated, for it is the 'source and summit of the Christian life'.

Finance was, for so many people, a great cause of concern during the pandemic; people were anxious about their jobs and of course the maintenance of business. At the beginning of the pandemic I made the decision on behalf of the PCC to take advantage of the government's furlough scheme. This scheme has enabled us to look to the future with confidence and re-open Columba's Community Café as soon as it is safe to do so. I am likewise indebted to you, as the people of God, for your faithfulness during that most difficult year, for your continued generosity and the maintenance of your regular giving to the life of the church; this has enabled us to continue the work of Christian ministry – thank you! I must also formally thank Rosie & Jim's Nursery who have continued to pay rent for their use of the building throughout this last year. All of these things in combination have ensured that we have been able to meet all our financial commitments. However, moving forward we will need to keep this under constant review.

The PCC met in 2020 when it was safe and permitted to do so, particularly in the summer months and in October; however, with the second national lockdown, our physical meetings were somewhat frustrated, the main business of the PCC

was moved forward by the Churchwardens and I during that period. Since the last APCM there have been changes to the standing committee, Tony Oulton has stepped down as warden after several years in post – I am very grateful to Tony for his diligence and commitment over many years and I am delighted that he remains a PCC member. Carolyn Swash now fulfils the role of Churchwarden, along with Jeff Brandwood who was duly re-elected and my thanks go to them both for being willing to fulfil this role.

We were able to celebrate Advent and Christmas albeit differently last year, and whilst we missed much of the communal aspect and the socializing with one another, we nevertheless proclaimed with confidence once again that the Word became flesh: Christ Jesus came to save us. That is at the heart of what we believe, it is what we proclaim and it the rule by which we live. As we pray for an end to this pandemic it is my hope that we can come to realise this more deeply as Christian people and flowing from this renewed understanding seek to share it with others as ‘Missionary Disciples: Pointing People to Jesus’. One of my great inspirations in the recent period of the Church’s life is the French theologian, Fr Yves Congar, in his words: ‘if the Church boldly throws herself open to lay activity, she will experience such as springtime as we cannot imagine’. When the pandemic abates, we will move forward by God’s grace, in making this vision a reality – we will do it together.

Yours in Christ,

Fr Daniel

The Parish of Saint Columba's is a well-established Christian community, located in the suburb of Anfield and Deanery of Walton, within the Diocese of Liverpool.

Since the early incumbencies of Fr Norman Alcock and Fr James Howard Foy the parish has been firmly rooted in the Catholic tradition of the Church of England, and displays all its hallmarks both liturgically and doctrinally. The parish is led by Fr Daniel Howard, who was instituted as Vicar in February 2020. Fr Daniel is supported by two Churchwardens, Mr Jeff Brandwood and Mrs Carolyn Swash, and a Reader, Mr Adrian Manson, who holds the Bishop's License.

AIMS & PURPOSES

The Parochial Church Council (PCC) of the Parish of St Columba, Anfield has the responsibility of cooperating with the incumbent, Fr Daniel Howard, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social. The PCC is also specifically responsible for the maintenance of the Church of St Columba, Anfield.

OBJECTIVES & ACTIVITIES

The PCC is committed to enabling as many people as possible to worship in our church and to become part of our community. Our vision is detailed below (this is not an exhaustive list):

- To be a community of 'Missionary Disciples: Pointing people to Jesus'.
- To allow people to worship God, Father, Son and Holy Spirit, through regular attendance at mass and other public worship, and through daily personal prayer.
- To nurture a strong, welcoming Christian community, whose values are underpinned by the teaching of our Lord Jesus Christ.
- For all members of our church to grow in their Christian discipleship – praying, reading and learning.
- To reach out to the local community.
- To engage with our local school.
- To make a bigger difference in this community – telling, serving and giving.

- To providing pastoral care through baptism, wedding and funeral ministry as well as the visitation of the sick and dying.
- To offering teaching to children and young people and providing opportunity for them to explore matters of faith.
- To deliver catechetical and formational programmes.

ADMINISTRATIVE INFORMATION

The Parochial Church Council is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020), and is registered with the Charity Commission, number: 1129512 under the name 'The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield'.

CORRESPONDENCE ADDRESS:

St Columba's Vicarage
Pinehurst Avenue
Anfield
Liverpool
L4 7UQ

BANK:

HSBC
Lord Street
Liverpool
L2 6PG

INDEPENDENT EXAMINER:

Mr Paul Collins
Collins & Co Chartered Accountants
13 Hattersley House,
1 Hattersley Court,
Ormskirk
L39 2AY

INSURANCE PROVIDER:

Ecclesiastical Insurance Group
Beaufort House
Brunswick Road
Gloucester
GL1 1JZ

ARCHITECT:

Mr Andrew Kepczyk
Kepczyk Pearce Sanderson
75 Wilmslow Road
Handforth
SK9 3EN

STRUCTURE, GOVERNANCE & MANAGEMENT

The structure, governance and management of the parish is determined by the rules of the Church of England, in particular the Church Representation Rules 2020. This sets out the membership of the PCC, which consists of the incumbent (Vicar), other clergy licensed to the parish, and the reader (all *ex-officio*), together with the two churchwardens (elected at the Annual Meeting of Parishioners) and members of the laity elected to serve on the Deanery Synod or Parochial Church Council (both of which are elected by the Annual Parochial Church Meeting).

Governance of the parish is provided by the Vicar, Churchwardens and PCC, whilst day-to-day management is the responsibility of the Vicar, Churchwardens and Officers of the Parochial Church Council. Whether *ex-officio* or elected, together, all PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

VICAR & CHAIRMAN:

Fr Daniel Howard SSC BA (Hons), M.St (Oxon)

HONORARY ASSISTANT PRIEST:

Fr Tom Allen

READER:

Mr Adrian Manson

CHURCHWARDENS:

Mr Jeffery Brandwood & Mrs Carolyn Swash

DEANERY SYNOD REPRESENTATIVES:

Mr Adrian Manson, Mrs Irene Campbell & Mr Jordan Mercer

STANDING COMMITTEE:

Fr Daniel Howard, Jeff Brandwood (Warden), Carolyn Swash (Warden), Irene Campbell (Secretary), Julie Holland (Treasurer).

The existence of the Standing Committee is required under the Church Representation Rules. It meets prior to PCC meetings to set the agenda for the meeting and transact delegated business.

The full membership list of the PCC is detailed below in the PCC report.

HEALTH & SAFETY OFFICER:

Mrs Carolyn Swash

PARISH SAFEGUARDING OFFICER:

Mrs Dawn Mercer

ELECTORAL ROLL OFFICER:

Mrs Marj Allen

DEPUTY CHURCHWARDENS:

Mrs Irene Campbell & Mr Tony Oulton

PARISH CENTRE MANAGER:

Mrs Sharon Oulton

STATUTORY REPORTS

REPORT ON THE ELECTORAL ROLL SINCE THE LAST AGM

Throughout the year we have maintained our register of names on the Electoral Roll, though sadly, since the last APCM we have suffered bereavement as a Church family, particularly through the loss of Harry Molton, a dedicated and loved former churchwarden.

The church has seen a number of new parishioners arrive who are settling in nicely. This year we are adding new names to the roll: Donna Forsyth, Stephen Forsyth, Andrew McDonald and David Singleton.

The total number on the roll therefore stands at 83, of whom 41 live within the parish and 42 live outside our boundaries.

Marj Allen
Electoral Roll Officer

Report on the Proceedings of the Parochial Church Council (2020)

It should be noted that this PCC report deals with 2020 as a whole, which, unusually, and as a result of the pandemic, meant that the APCM took place in October 2020 rather than in the first quarter of the year. The Diocesan Bishop extended the period in which the APCM could take place. The membership list of the PCC was, until the October APCM, the same as that listed in the 2019 annual report.

1. The membership of the PCC since October 2020 comprises Father Daniel Howard (Vicar & PCC Chair); Mr Jeff Brandwood (Church Warden & PCC Vice Chair); Mrs Carolyn Swash (Church Warden); Miss Julie Holland (Treasurer); Fr Tommy Allen (Assistant Priest), Mrs Irene Campbell (Deputy Church Warden, PCC Secretary and Deanery Synod Representative); Mr Adrian Manson (Reader & Deanery Representative); Mrs Dawn Mercer (Parish Safeguarding Officer); Mr Jordan Mercer (Deanery Representative); Mrs Jacqui Hale; Mr Tony Oulton; Mrs Irene Taylor, Mrs Lynn Colgan, Mrs Lori Roberts, Mr Robert Liston, Ms Patsy Watterson and Mr Malcolm Dorr.
2. In 2020, the PCC met on multiple occasions, prior to the arrival of the new incumbent, Fr Daniel Howard, on: 30/01/20 and since his induction on 18th February 2020, namely on: 09/03/20, 15/03/20, 28/06/20, 09/08/20, 30/08/20, 01/10/20 and 08/10/20. After the first PCC meeting chaired by the new incumbent, the country was placed into national lockdown measures by order of the government, and all Churches were closed for public worship

by the Archbishops of Canterbury and York. Once measures were eased, the PCC was able to meet in a socially distanced way to transact important business and make decisions pertaining to the parish. The APCM for the year ending 2019 thus had to take place on Sunday 18th October 2020. Since then, PCC had to meet infrequently due to the City of Liverpool suffering a further local lockdown and then national lockdown as a result of the ongoing Covid-19 pandemic. Up to this current APCM the PCC met on several occasions, including 27/01/21,

It should be noted, that these meetings, which take place in 2021, are noted here for reference in order to give a clearer picture of the impact of Covid-19 and the measures imposed by the government. Online platforms were utilised in these instances in order to transact essential PCC business, but the daily running of the parish was fulfilled by the Vicar in light of the continuing crisis with the support of the Churchwardens. Places of worship were closed for public worship from 5th November, public worship at Saint Columba's recommenced on 6th December, the Second Sunday of Advent. No major decisions were made during this period that required PCC consultation; priority was given to the ongoing pastoral care of the people, the resumption of public worship, ensuring the premises were kept 'Covid secure' and preparation duly made for Advent and Christmas.

3. Prior to the first national lockdown, the first PCC meeting with the new incumbent was well attended. We gave thanks to God for the life of Tracy Waddington, a member of the PCC who had recently died, her outstanding contribution to the life of the parish was acknowledged. Fr Daniel set out his vision for the future of the parish, as a community of 'Missionary Disciples: Pointing people to Jesus'. It was noted that the interregnum had been an extremely challenging time and over the course of the month since beginning as Vicar the situation had stabilised and Mass attendance was increasing. Plans for the future were discussed, and the PCC agreed to the purchasing of a new PA system. Fr Daniel noted that safeguarding was an immediate priority and the Diocese had placed the parish under review - this would be urgently carried out. Tracy Waddington had been the safeguarding officer for the parish, and it was agreed that Dawn Mercer should take over these responsibilities.
4. In addition to the regular reports received at each meeting including general updates, Deanery developments, discussion has also taken place on the following topics, when the PCC been permitted to meet due to the pandemic, including:

- **Safeguarding:** a safeguarding report can be seen below written jointly by the Vicar and the Parish Safeguarding Officer, Mrs Dawn Mercer.
- **Finance:** a financial report can be seen below written jointly by the Vicar and the treasurer, Miss Julie Holland.
- **Services:** Prior to the lockdown, the service pattern at Saint Columba's was revised. This was decided by the Vicar, in the hope that new and existing members of the Church may benefit from a change in timings. The Daily Office times are 9am and 5pm respectively, for Morning and Evening Prayer, said publicly Tuesday to Friday. The Mass times have also undergone slight revision, namely, Tuesday and Thursday at 7.00 pm, Wednesday at 12 noon and Friday at 10.00 am.
- **Support:** Once the pandemic had begun, the PCC recognised the need for further supporting the local parish community. Once we were permitted to open, food for the St Andrew's Community Foodbank was collected once again. And, in a specific effort to support local families and children attending Pinehurst Primary School, items for the children such as films and snacks have been collected – this was decided in light of the fact that families might not have enough income to spend on such items, but recognised that they would have a significant impact on the mental health of all.
- **Church & Parish Centre Buildings:** please see the fabric and ornaments report compiled by the Churchwardens.
- **Columba's Café:** with the onset of the pandemic in March 2020, all businesses, save essential retail were ordered to close, this included Columba's Café. At several points during the year reopening was considered and plans put in place, particularly detailed risk assessments, to ensure that we could do so in a safe manner. However, with each proposed opening, further restrictions were put in place that would either curtail custom (such as not being allowed to sit with different households) or further lockdowns imposed (tier 3) that prevented opening altogether. We look forward to the point in time when we can open safely that does not put staff or volunteers at risk.
- **Church Growth:** The PCC have understood the need to engage in missionary activity; once again, it must be the essential function of the parish. Every effort will be given to realising church growth after the pandemic has past. At the start of his incumbency, Fr Daniel outlined plans to attract new members to our worshipping community, this was

prevented with the onset of the pandemic, but remains a firm focus when we are able to function normally. Indeed, Church growth has been something that has experienced during the pandemic. The fact that the Church building has been open and the Mass offered has seen new members join our congregation – it is hoped that there will be a confirmation service when appropriate.

Irene Campbell
PCC Secretary

Safeguarding of Children and Vulnerable Adults

On 10th March 2020 the Archdeacon of Liverpool instigated a Safeguarding Review of the parish. Work began immediately to review all safeguarding procedures and policies to ensure that the parish was compliant with the latest safeguarding protocols. A substantial amount of work was undertaken in the days following 10th March. All those engaged in work with children or vulnerable adults were contacted and paperwork completed which collated personal information, relevant qualifications and contact details. Likewise, with this new system in place, confidential declaration forms were completed, code of safer working practices issued and copies of the 'Promoting a Safer Church' handbook from the House of Bishops were distributed. DBS checks were completed for eligible persons. This was also completed for all PCC members, to ensure that they understood the collective responsibility for safeguarding as trustees of the parish. With this review, the lead recruiter position had been vacant since Fr Ray's retirement and was fulfilled by the new Incumbent. Following the sad death of Tracy Waddington, who had acted as Safeguarding Officer, as has been detailed in the PCC report, Dawn Mercer was appointed to that position. Dawn underwent Safer Recruitment as she was new to this post; this included the taking up of references, a clear role description as well as the other items noted above. The PCC has adopted the House of Bishops Safeguarding Policy, and this, as well as the contact details for diocesan and local safeguarding advisors feature on the 'Promoting a Safer Church' poster located around the building. The Vicar ensured that Rosie & Jim's Nursery, as well as other user groups have signed the declaration to comply with the parish safeguarding policy. Training for those who undertake work with children, as well as for those in positions of leadership (PCC) is ongoing.

Fr Daniel Howard & Dawn Mercer

Financial Report of the Parochial Church Council

Finance was, for so many people, a great cause of concern during the crisis; people were anxious about their jobs and of course the maintenance of business. At the beginning of the pandemic the decision was made on behalf of the PCC to take advantage of the government's furlough scheme. This scheme has enabled us to look to the future with confidence and re-open Columba's Community Café as soon as it is safe to do so. We would like to record our most heartfelt thanks to you, as the people of God, for your faithfulness during that most difficult year. Your continued generosity and the maintenance of your regular giving to the life of the church has enabled us to continue the work of Christian ministry – thank you! We must also formally thank Rosie & Jim's Nursery who continued to pay rent for their use of the building throughout this last year. All of these things in combination have ensured that we have been able to meet all our financial commitments. However, moving forward we will need to keep this under constant review for the road ahead is uncertain, and we must soon turn our attention to major building work projects in order to restore our building to its former glory. A financial overview will be given at the meeting.

Fr Daniel Howard & Julie Holland

The Accounts and Independent Examiner's Report can be found in the pages following these reports, and are to be read in conjunction with these statements.

Report on the Fabric, Goods and Ornaments of the Churches of the Parish Church & Community Centre

The overall stewardship of the 'Fabric, Goods and Ornaments' is an ongoing task undertaken by the Churchwardens year by year. This Fabric, Goods and Ornaments report is the process by which the Church of England oversees and ensures good management of all the Church physical assets. In 2020 the following works have been completed or undertaken:

- A proportion of the grounds outside the Vicarage have been reflagged – this was at the expense of the Diocese. The flags had lifted due to the roots of the tree located by the gate protruding. This has greatly increased evenness of the path, however we note that there are other parts of the grounds that need substantial work.

- The lightening conductor was inspected in July 2020 and found to be in good condition.
- The smoke detectors, fitted into the ceilings around the parish centre were all tested in July 2020 and found to be working correctly
- A safe located in the sacristy was repaired after issues with the locking mechanism resulted in the safe not being able to be secured appropriately.
- The Church heaters were all serviced and one problem was discovered, the heater in the Lady Chapel has been disconnected from the gas mains as it is beyond repair.
- The light in the Spooner Porch (the door adjacent to the Vicarage) was replaced by an electrician.
- Some electrical rewiring has taken place within the Church and parish centre that had become faulty, it was replaced in a like for like manner.
- The door leading into the Church foyer has been repaired as it was deemed unsafe and could cause serious injury.
- The lift in the foyer, leading to the first floor of the parish centre had substantial safety issues, namely the rollers needed replacing, these were replaced to ensure future safety.
- The gutters were cleared on the Church roof and as far as possible along the roof of the hall to ensure that water could pass through easily and drain through the pipes.
- The cooker hood located in the kitchen in the Bishop James room of the nursery now occupied by Rosie & Jim's was broken and was therefore replaced with a new fan and fixtures.
- The roller shutters leading to the outside play area in the Bishop James section of the nursery were broken and were thus repaired.
- A bees nest was lodged in the upper region of the roof of the Bishop James room and was treated by a pest control expert
- The fire extinguishers were serviced/replaced as necessary to ensure compliance.

- The heating system located in the boiler room adjacent to the Bishop James room (which serves the whole parish centre) was serviced and found to be in good working order.
- A new sound system was installed into Church during the summer months, replacing the older one which had become defective, this was on a like for like basis, with wires being laid under the carpet by the nave altar and wireless functionality installed.
- The locking mechanism was replaced on the door to the basement of the Church after access had become problematic due to the warping of the metal fixtures in the door.

As is detailed in the latest Quinquennial Report in 2019, we recognise that other essential work, namely the plaster erosion in Church, the need for a new roof and the replacement of many of the doors and shutters need to be carried out. These remain priorities that will be undertaken as soon as is possible.

Jeff Brandwood & Carolyn Swash
Churchwardens

NON-STATUTORY REPORTS

Report on the Proceedings of the Deanery Synod

2020 was an unprecedented year for the Deanery in two respects. Firstly, all Deaneries became responsible for allocation and calculation of Parish Share. This had to be significantly higher this year, in order for the Diocese to achieve a break even budget, meaning more money for parishes within the Deanery to find. Secondly, the Coronavirus pandemic meant that none of the usual quarterly meetings of the Deanery Synod could go ahead.

Adrian Manson
Deanery Synod Representative

Pinehurst Primary School

The link between St Columba's and Pinehurst Primary School has been strengthened in recent months, particularly through the pandemic. From the summer of 2020 I have served once again on the governing body and which has, collectively, tried to support the new Headteacher in unprecedented circumstances. Whilst access to the school for governors was not permitted due to the Covid regulations, we were able as a parish to engage in a very important missional activity during this time. The marks of mission of the Anglican Communion notes the importance of responding to human need with loving kindness. Whilst we continue to support the Foodbank located at St Andrew's, the PCC supported the initiative to provide films and snacks for local children. We are all too aware of the financial pressure that the pandemic has caused and the impact that has had on parents in particular; we have seen in the news that often money would stretch only to the essentials. The offering of snacks and films from the parish has meant that we have contributed to the wellbeing of children within our boundaries and beyond which has been generously supported and gratefully received.

Fr Daniel

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

Trustees' Report for the year ended 31st December 2020 (continued)

Financial Review

Results for the year

The results for the year are set out on page 20.

The PCC has implemented the Parish Giving Scheme as a means of securing a regular, tax efficient revenue stream.

Reserves policy

The Church has one employee, a Parish Centre Manager. Our aim is to have sufficient funds to cover redundancy should this occur. In addition, the PCC aim to have an amount equal to six months worth of unrestricted expenditure in reserve. At 31st December 2020, these items would amount to a total of approximately £43,000 (2019: £44,000).

The actual free reserves at 31st December 2020 were £28,042 (2019: £23,572). In calculating reserves, the trustees have excluded from total funds restricted income funds (£3,381) and tangible fixed assets (£550,926). The trustees will continue to monitor the situation.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 12th May 2021 and signed on its behalf by:

Fr Daniel Howard
Chairman

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield**

I report to the trustees on my examination of the accounts for the year ended 31st December 2020 which are set out on pages 20 to 29.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mr P J Collins FCA
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY
12th May 2021

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Statement of Financial Activities
for the year ended 31st December 2020**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2020 £	2019 £
INCOME FROM:					
Donations and legacies	2	31,159	1,199	32,358	29,708
Other trading activities	3	30,322	0	30,322	29,380
Investments	4	18	0	18	65
Charitable activities	5	8,184	8,307	16,491	388
Other income	6	0	0	0	0
TOTAL INCOME		<u>69,683</u>	<u>9,506</u>	<u>79,189</u>	<u>59,541</u>
EXPENDITURE ON:					
Raising funds	7	2,507	0	2,507	8,332
Charitable activities	8	62,706	9,806	72,512	69,454
TOTAL EXPENDITURE		<u>65,213</u>	<u>9,806</u>	<u>75,019</u>	<u>77,786</u>
NET INCOME/(EXPENDITURE)		4,470	(300)	4,170	(18,245)
TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,470</u>	<u>(300)</u>	<u>4,170</u>	<u>(18,245)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2020		574,498	3,681	578,179	596,209
Total funds carried forward at 31st December 2020		<u>578,968</u>	<u>3,381</u>	<u>582,349</u>	<u>577,964</u>

The notes on pages 22 to 29 form part of these accounts.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

Balance Sheet at 31st December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	11	550,926	550,926
CURRENT ASSETS			
Debtors	12	5,286	4,904
Cash at bank and in hand		29,308	26,433
Total current assets		<u>34,594</u>	<u>31,337</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	3,171	4,084
NET CURRENT ASSETS		<u>31,423</u>	<u>27,253</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		582,349	578,179
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>582,349</u></u>	<u><u>578,179</u></u>
THE FUNDS OF THE CHARITY	15		
Unrestricted funds		578,968	574,498
Restricted funds		3,381	3,681
Total charity funds		<u><u>582,349</u></u>	<u><u>578,179</u></u>

Approved by the Parochial Church Council on 12th May 2021 and signed on its behalf by:

.....
Fr Daniel Howard

.....
Miss Julie Holland

The notes on pages 22 to 29 form part of these accounts.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020**

1 Accounting policies

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 have been prepared in accordance with the Church Accounting Regulations together with applicable accounting standards and the with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015 FRS 102).

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

Funds

General funds represent the funds of the Parochial Church Council ("charity") that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

Income:

Donations, legacies and other voluntary income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by the seasonal fairs, fundraising events and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

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 31st December.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

1 Accounting policies (cont.)

Expenditure

Grants

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

Costs of raising funds.

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Diocesan Parish Share is accounted for when payable. Any Parish Share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011.

Moveable 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). For inalienable property acquired prior to 2000 there is insufficient cost information available and, therefore, such assets are not valued in the accounts. Items acquired since 1st January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 20 years) on a straight line basis. All expenditure incurred during the year on consecrated or benefice buildings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not depreciated, as in the view of the PCC they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Other fixtures, fittings and office equipment

All expenditure incurred during the year on individual items of equipment, fixtures and fittings with an original cost under £2000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

1 Accounting policies (cont.)

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short leasehold land and buildings	-	Amortised over the period of the lease
Fixture & fittings	-	20% on cost
ICT equipment, including computers	-	33.33% on cost
Motor vehicles	-	25% reducing balance

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

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

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
2 Donations and legacies						
Planned Giving:						
Gift Aid donations	12,645	0	12,645	10,589	0	10,589
Income Tax recoverable	5,308	0	5,308	5,608	0	5,608
Other planned giving	4,434	0	4,434	1,645	0	1,645
Collections (open plate) at all services	3,237	1,199	4,436	4,667	2,451	7,118
Donations	1,685	0	1,685	4,748	0	4,748
Legacies and bequests	3,850	0	3,850	0	0	0
	<u>31,159</u>	<u>1,199</u>	<u>32,358</u>	<u>27,257</u>	<u>2,451</u>	<u>29,708</u>
3 Other trading activities						
Room hire income	25,180	0	25,180	11,000	0	11,000
Café Income	1,928	0	1,928	9,450	0	9,450
Fundraising Income and activities	2,706	0	2,706	6,516	0	6,516
Wedding and funeral fees received	508	0	508	2,414	0	2,414
	<u>30,322</u>	<u>0</u>	<u>30,322</u>	<u>29,380</u>	<u>0</u>	<u>29,380</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	18	0	18	65	0	65
	<u>18</u>	<u>0</u>	<u>18</u>	<u>65</u>	<u>0</u>	<u>65</u>
5 Charitable activities						
Bookstall	31	0	31	88	0	88
Grants:						0
HMRC - Job Retention Scheme	0	8,307	8,307	0	0	0
Liverpool Diocese	0	0	0	0	300	300
Walton Deanery	8,153	0	8,153	0	0	0
Walsingham trip income	0	0	0	0	0	0
	<u>8,184</u>	<u>8,307</u>	<u>16,491</u>	<u>88</u>	<u>300</u>	<u>388</u>
6 Other income						
Sale of assets	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Raising funds						
Fundraising Costs and activities	100	0	100	401	0	401
Cafe and catering costs	2,407	0	2,407	7,931	0	7,931
	<u>2,507</u>	<u>0</u>	<u>2,507</u>	<u>8,332</u>	<u>0</u>	<u>8,332</u>
8 Charitable activities						
Missionary & charitable giving:						
Additional Curates' Society	0	0	0	86	414	500
Children's Society	0	0	0	0	290	290
Leprosy Mission	0	65	65	0	242	242
MacMillan Cancer Care	0	0	0	59	545	604
Walsingham Trust	0	0	0	40	0	40
World Vision	274	0	274	274	0	274
Walton Deanery		0	0	60	0	60
c/fwd	<u>274</u>	<u>65</u>	<u>339</u>	<u>519</u>	<u>1,491</u>	<u>2,010</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

		Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
8 Charitable activities	Continued b/fwd	274	65	339	519	1,491	2,010
Ministry:							
Diocesan parish share		24,329	0	24,329	21,165	0	21,165
Vicarage housing costs		2,903	300	3,203	2,316	0	2,316
Vicarage telephone		852	0	852	756	0	756
Vicar's expenses		65	0	65	0	0	0
Church costs:							
Insurance		3,485	0	3,485	3,553	0	3,553
Heat and light		760	0	760	904	0	904
Rent and rates		262	0	262	238	0	238
Repairs and maintenance		5,172	0	5,172	2,076	0	2,076
Telephone & broadband		576	0	576	870	0	870
Community Centre costs:							
Rent and rates		518	0	518	811	0	811
Heat and light		6,906	0	6,906	6,852	0	6,852
Repairs, maintenance & cleaning		2,114	0	2,114	3,053	0	3,053
Wages - Centre manager		6,501	8,307	14,808	14,672	0	14,672
Pension - Centre manager		258	0	258	215	0	215
Organist's salary		1,900	0	1,900	1,400	0	1,400
Costs of services		1,126	0	1,126	2,655	0	2,655
Printing, postage and stationery		708	0	708	932	0	932
Hire of Equipment		1,130	0	1,130	1,130	0	1,130
Payroll, pension & grant claim costs		1,253	0	1,253	722	0	722
Walsingham trip costs		0	0	0	0	0	0
Walsingham Festival costs		0	0	0	0	80	80
Licences & Subscriptions		206	0	206	128	0	128
Accountancy and independent examination		1,284	0	1,284	1,236	0	1,236
Sundries		124	1,134	1,258	419	1,261	1,680
Depreciation on fixtures & fittings		0	0	0	0	0	0
(Profit)/loss on disposal of fixed		0	0	0	0	0	0
		<u>62,706</u>	<u>9,806</u>	<u>72,512</u>	<u>66,622</u>	<u>2,832</u>	<u>69,454</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

9 Net incoming resources	2020 £	2019 £
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets	0	0
Profit/(loss) on disposal of fixed assets	0	0
Staff costs (see note 10)	16,966	16,287
	<u>16,966</u>	<u>16,287</u>

10 Staff Costs	2020 £	2019 £
Wages and Salaries	16,708	16,072
Social Security Costs	0	0
Pension Costs	258	215
	<u>16,966</u>	<u>16,287</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2020	2019
Administration	0	0
Centre manager	1	1
Organist	0	0
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2019: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2019: £Nil) during the year. Trustees were reimbursed working expenses of £917 (2019: £756) for the year. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

11 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January 2020	550,925	12,440	563,365
Additions	0	0	0
Disposals	0	0	0
At 31st December 2020	<u>550,925</u>	<u>12,440</u>	<u>563,365</u>
DEPRECIATION			
At 1st January 2020	0	12,439	12,439
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December 2020	<u>0</u>	<u>12,439</u>	<u>12,439</u>
NET BOOK VALUE			
At 31st December 2020	<u>550,925</u>	<u>1</u>	<u>550,926</u>
At 31st December, 2019	<u>550,925</u>	<u>1</u>	<u>550,926</u>

The freehold and leasehold buildings comprises the Community Centre located adjacent to the church. Equipment relates to various computers and a Flat Screen TV

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

12 Debtors

	2020 £	2019 £
Income Tax recoverable	2,800	2,000
Prepayments and accrued income	2,486	2,904
	<u>5,286</u>	<u>4,904</u>

13 Liabilities: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	854	1,991
Accruals and deferred income	2,317	2,093
	<u>3,171</u>	<u>4,084</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	550,926	0	550,926
Current Assets	31,213	3,381	34,594
Current Liabilities	(3,171)	0	(3,171)
Liabilities after more than one year	0	0	0
Fund Balance	<u>578,968</u>	<u>3,381</u>	<u>582,349</u>

15 Movement on funds

	At 1st January 2020 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £	At 31st December 2020 £
<u>Unrestricted funds</u>					
Capital Asset Fund	550,926	0	0	0	550,926
General fund	23,572	69,683	65,213		28,042
Total unrestricted funds	<u>574,498</u>	<u>69,683</u>	<u>65,213</u>	<u>0</u>	<u>578,968</u>
<u>Restricted funds</u>					
Decorating fund	300	0	300	0	0
Gifts fund	0	1,134	1,134	0	0
Job Retention Scheme	0	8,307	8,307	0	0
Leprosy Mission fund	0	65	65	0	0
Loop Hearing System	100	0	0	0	100
School Mass Fund	357	0	0	0	357
Walsingham Festival	2,924	0		0	2,924
Total restricted funds	<u>3,681</u>	<u>9,506</u>	<u>9,806</u>	<u>0</u>	<u>3,381</u>
Total funds	<u>578,179</u>	<u>79,189</u>	<u>75,019</u>	<u>0</u>	<u>582,349</u>

**The Parochial Church Council of the Ecclesiastical Parish of
St. Columba, Anfield**

**Notes to the Financial Statements
for the year ended 31st December 2020 (continued)**

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
Capital Asset Fund	This fund represents the net book value of fixed assets.
General fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
Decorating fund	This fund was a grant received towards decorating the vicarage.
Gifts fund	This fund was set up (as and when required) to collect monies to be given as gifts to individuals.
Job Retention Scheme	These grants are received towards the costs of furloughing staff during the Covid 19 pandemic.
Leprosy Mission fund	This fund was set up (as and when required) to collect monies to be forwarded onto this Christian missionary society.
Loop Hearing System	This fund was set up many years ago to provide for a new loop hearing sound
School Mass Fund	This grant was received towards the costs of setting up a mass group to work in schools.
Walsingham Festival	This fund was set up to receive monies towards the costs of attending the Walsingham Festival.

17 Taxation

As a charity, the The Parochial Church Council of the Ecclesiastical Parish of St. Columba, Anfield is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st December 2020 (2019: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2020 (2019: None) either contracted for or authorised by the trustees but not contracted for.

20 Related parties

The Parish Centre Manager, who is employed by the charity, is related to one of the trustees.