

THE PARISH CHURCH
OF
SAINT COLUMBA,
ANFIELD
ANNUAL REPORTS
AND ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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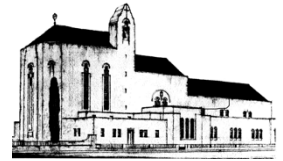
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THE PARISH CHURCH OF
SAINT COLUMBA, ANFIELD
'MISSIONARY DISCIPLES:
POINTING PEOPLE TO JESUS'



THE VICAR

Fr Daniel Howard SSC

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

0151 474 7231

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Chairman's Report for the year ended 2023

Easter 2024

'You will receive power when the Holy Spirit comes on you; and you will be my witnesses in Jerusalem, and in all Judea and Samaria, and to the ends of the earth.' Acts 1.8

Dear Friends,

In the Easter season our readings come primarily from the New Testament, and the Acts of the Apostles in particular. The book of Acts details just that, the Acts of the early Church: her mission, her preaching, her faithfulness and her care for those in need.

My report for the year past, 2023, can, in many ways, be seen as something akin to the narrative of Acts, for it was been a year of many acts. Each year brings with it both challenges and opportunities, and at the end of 2022, a year of immense challenge, the possibility of fulfilling a longstanding goal, which had been hampered, started to take shape: Columba's Kitchen.

Our food pantry officially launched some four months later and has become a key element of our outreach into the community. The focus around food was not accidental, but deliberate. As Jesus commanded us to receive his own body, the bread of life, he calls us too to be bread for others. He puts it so: 'you yourself give them something to eat' (Mark 6.37). One of the greatest 'needs' of the parish is food poverty. We can all attest to the increase in the cost of living and this has affected many in our boundaries in adverse ways. Columba's Kitchen seeks to alleviate the pressure people are now experiencing by offering a provision which enables people to retain more of their money and at the same time, gives access to affordable food. Working very strongly with St Andrew's Community Network, Liverpool Football Club, but most of all Plus Dane Housing Association, we are now able to facilitate all aspects of social care – from debt advice, to financial advice to housing issues, our links and collaboration has been a real blessing to

this community. I am proud that the pantry, now fully operational and celebrating its first birthday, is succeeding in the marks of mission laid down by the Anglican Communion, in 'responding to human need by loving service' and 'seeking to transform unjust structures of society'. Without the dedication of the volunteers, this important provision could not operate. I am extremely grateful for their hard work.

This is but one act that the Lord has blessed in the course of this year. At Easter we were privileged to welcome the new Bishop of Liverpool before his enthronement, we were a parish chosen, due to our strong community links and connections, and the Bishop was impressed with our ministry.

As part of our ongoing commitment to good governance, it was decided that an away day be planned for the PCC. This took place in the summer and was facilitated by Fr Christopher Johnson, the Vicar of Horbury in the Diocese of Leeds. This was an opportunity to celebrate the many good elements of our parochial work and consider what might need to be implemented in the future. The PCC decided that sub-committees were needed to drive forward the work of the parish in the key areas of mission, children's work, fundraising and the premises. This is an ongoing project and the work is never done, but I would ask for your prayers for the PCC that they may continue to exercise good governance.

We were lucky in the latter half of the year to have substantial work completed on the building, both in the parish centre and in the church itself. Our community work being recognised, Frank Rogers, a local building firm, chose St Columba's to be one recipient of its charitable giving. This work saw the whole of the hall painted as well as the foyer area, this redecoration was much needed. Also, the back wall of the church, nearest the font was repaired and repainted which had needed attention for some considerable time. We are most grateful to Frank Rogers for their generosity towards us.

In ecclesial terms, after many years of negotiation and prayer, the deaneries of Liverpool North and Walton were amalgamated, making one larger deanery. We pray for a good working relationship moving forward. Other relationships have also been strengthened, particularly our cluster of parishes served by the Chapter of the Transfiguration – those clergy under the episcopal care of the Bishop of Beverley. This chapter seeks to resource all of its parishes to be more effective in prayer, evangelism, discipleship and service. We have hosted many events here at St Columba's and it was my privilege to take over as Dean of the Chapter and the Bishop of Beverley's representative in the Diocese in 2023 following the distinguished tenure of Fr Ray. Our partnership grows and is bearing fruit, please do pray for it moving forward and support its work.

The year ended with a need to continue to keep our foot on the gas, as it were. The Diocese reported the official ramifications of the pandemic and it did not make for comfortable reading. Across the Diocese we have collectively experienced ten years' worth of decline in two years. This is a staggering statistic. If the Diocese and the Church of England at large wishes to recover from this, then it is clear what must happen: our faithfulness must increase, church must become *the priority* rather than *a priority*.

The mission of the Church must be something to which we all, without exception, young and old, contribute. We have done much to serve and evangelise and to provide pathways to allow people to enter into our common life and experience the salvation won for us by Jesus Christ. But we must break the old habit of saying, 'that's not my job' – every parish church in the country has suffered and we must regain the ground that has been lost. This will only be achieved if we all pull together, as one, and proclaim the truth of the gospel with passion, we are indeed, to quote the book of Acts, 'his witnesses'. Witnesses speak of what they have seen and experienced. It is our primary task to share the good news of Jesus Christ so that others may experience his salvation, but also, so that we may flourish as a parish, grow, and be faithful to him. I must become more faithful. We must become more faithful. Only when we do, will our mission be effective and we will succeed in pointing people to Jesus.

May we do so in the power of the Holy Spirit.

Fr Daniel

The Parish of Saint Columba's is a well-established Christian community, located in the suburb of Anfield and Deanery of Liverpool North & 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 Irene Campbell, a retired priest, Fr Tom Allen, 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 offer teaching to children and young people and providing opportunity for them to worship and become active followers of Christ.
- To deliver catechetical and formational programmes.
- To participate in the fellowship of the Transfiguration with our sister parishes under the care of the Bishop of Beverley.

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 Irene Campbell

DEANERY SYNOD REPRESENTATIVES:

Mr Adrian Manson, Mrs Irene Campbell & Mr James Williams.

STANDING COMMITTEE:

Fr Daniel Howard, Jeff Brandwood (Warden), Irene Campbell (Warden),
Adrian Manson (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 Jessica Howard

PARISH SAFEGUARDING OFFICERS:

Mrs Lynn Colgan & Mrs Jacqui Hale

ELECTORAL ROLL OFFICER:

Mrs Jacqui Hale

PARISH CENTRE MANAGER:

Mrs Sharon Oulton

STATUTORY REPORTS

REPORT ON THE ELECTORAL ROLL SINCE THE LAST APCM

Throughout the year we have maintained our register of names on the Electoral Roll, though sadly, since the last meeting we have suffered bereavement as a Church family, particularly through the loss of David Singleton. Church has seen a number of new parishioners arrive who are settling in nicely. This year we are adding Irene Vernon, Lorna Stanley, Anthony Blood, Chinelo Njemanze, Barathi Goriparthi and Anita McGowan to the roll, removing the recently departed, as detailed above. The total number on the roll therefore stands at 83, of whom 40 live within the parish and 43 live outside our boundaries.

Jacqui Hale
Electoral Roll Officer

Report on the Proceedings of the Parochial Church Council (2023)

1. The membership of the PCC since the last APCM on Sunday 21st May 2023 comprises of: Fr Daniel Howard (Vicar & PCC Chair); Mr Jeff Brandwood (Church Warden & PCC Vice Chair); Mrs Irene Campbell (Church Warden & Deanery Synod Representative); Miss Julie Holland (Treasurer); Fr Tommy Allen (Assistant Priest), Mr Adrian Manson (Reader, Secretary & Deanery Synod Representative); Mr James Williams (Deanery Synod Representative), Mrs Jessica Howard, Mrs Jacqui Hale; Mrs Joyce Jones, Mr Tony Oulton, Mrs Lynn Colgan, Mrs Lori Roberts, Mr Malcolm Dorr, Mrs Irene Taylor, Mrs Betty Doran and Mrs Sue Dowling.
2. The daily running of the parish was conducted by the Vicar. The PCC met on several occasions, including 26.02.23, 10.05.23, 27.06.23, 23.09.23 & 22.11.23. In addition to this, it met, as is required by the PCC representation rules immediately following the APCM for the year ended 2022 which took place on 21st May 2023.
3. In addition to the regular reports received at each meeting including updates and deanery developments, discussion has also taken place on the following:
 - **Safeguarding:** a safeguarding report can be seen below written jointly by the Vicar and the Parish Safeguarding Officers.
 - **Finance:** a financial report can be seen below written jointly by the Vicar and the treasurer, Miss Julie Holland.
 - **Services:** The Sunday Masses remain at 9.00 am and 10.30 am, however, there is a Family Mass twice a month at 4.00 pm.

At present, Mass is celebrated midweek on Tuesday at 7.00 pm, Wednesday at 10.00 am and Thursday at 12 noon. There are other seasonal services.

- **Support:** The Church recognises that it must serve its community, and we seek to imitate the example of Jesus who came not to be served, but to serve. We actively support the following causes: St Andrew's Community Network through the collection of food for those in local need; World Vision, supporting children in developing countries; Leprosy Mission; the Children's Society and the Additional Curates Society.
- **Church & Parish Centre Buildings:** please see the fabric and ornaments report compiled by the Churchwardens.
- **Columba's Café:** operates between Tuesday and Friday during the week. We continue to welcome new customers and old and relationships with parishioners are often established in this setting. We are grateful to a committed number of volunteers who assist the Parish Centre Manager with this form of outreach.
- **Parish Centre:** A warm relationship is enjoyed with Rosie & Jim's Nursery who have been tenants since 2019 and also, since 2022, United Response, a charity that supports adults with learning disabilities.
- **Church Growth:** the continuing impact of the pandemic has been keenly felt by churches locally and nationally, as reported by the Diocese at the end of 2023, but the PCC remains committed to growth and outreach.
- **Fellowship of the Transfiguration:** the parish has this year, become a member of the Fellowship of the Transfiguration, a fellowship of Anglo-Catholic parishes, already under the care of the Bishop of Beverley, that seeks to work collectively in the field of mission, evangelism and discipleship.

Adrian Manson
PCC Secretary

Safeguarding of Children and Vulnerable Adults

The safeguarding of children and vulnerable adults is a priority for St Columba's. We are continuing to create a culture of safeguarding where responsibility for the protection of children and vulnerable adults is shared by all. Full safeguarding requirements are implemented, including confidential declarations, fit and proper persons forms, code of safer working practice and DBS checks are completed for elected PCC members and those who are eligible due to their work. The Safer Recruitment Process is followed for those working directly with vulnerable adults and children. At the last APCM 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. Training for those who undertake work with children, as well as for those in positions of leadership (PCC) is ongoing.

Fr Daniel Howard, Jacqui Hale & Lynn Colgan
Safeguarding Team

Financial Report of the Parochial Church Council

For the last two years we noted that financially the parish was 'stable' rather than 'secure'. This remains the case at end of 2023. This is in large part due to the astronomical increases in the cost of living and utilities in particular. At the onset of the increases there was substantial concern about how we were to meet the increased costs. The standing committee has noted in recent months that a giving review will be required in the near future in an attempt to move us from 'stable' to 'secure'. Given that the cost-of-living crisis shows no sign of abating, it will be necessary to conduct a stewardship review in the very near future as the parish cannot continue to meet the current levels of expense, based on the current rate of giving. As every provider and organization has increased costs, the costs of everything at St Columba's has increased, and we must all prayerfully consider our response. We thank all for their generosity and financial commitment to our parish, its mission and ministry, without which we couldn't operate.

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 2023 the following works have been completed or undertaken:

- The smoke detectors, fitted into the ceilings around the parish centre have been tested on a six-monthly basis and found to be working correctly, likewise the fire alarm for the parish centre is tested and is in good working order.
- The Church heaters were all serviced in May 2023 and found to be in good working order.
- The lift in the foyer, leading to the first floor of the parish centre has been fully maintained and the necessary repairs undertaken.
- The lift in the parish centre has been inspected professionally every six months and is compliant with the LOLER regulations.
- 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 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.
- The necessary gas certificates were obtained for the parish centre and nursery.
- Essential plumbing and minor electrical work has been completed across the parish centre to enable the smooth running of operations.
- Thanks to the generosity of Frank Rogers Ltd, the hall and foyer have been redecorated, the back wall of the church (at height) has been repaired and repainted and new galvanized steel doors have been fitted on an exact like for like basis after falling into significant disrepair. The timber within the shutters which protect the main entrance doors has also been replaced.

- High level vegetation has been removed from the bell cote.
- 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 vast internal decoration. These remain priorities that will be undertaken as soon as finances allow.

Jeff Brandwood & Irene Campbell
Churchwardens

Report on the Proceedings of the Deanery Synod

In January 2023 the Deaneries of Walton and Liverpool North merged together. Since this legal change, the Synod has met multiple times and relationships are beginning to form across these new communities. New officers are due to be elected with equal representation.

Adrian Manson
Deanery Synod Representative

NON-STATUTORY REPORTS

Discipleship

The former Archbishop of Canterbury, Rowan Williams, once said that 'discipleship is a state of being... discipleship is how we live'. This accurately sums up what we have striven to do over the course of this last year. As in years past, we have provided the resources and space for the full living out of the Christian life on both a personal and communal level. How has this been achieved? Primarily, though not exclusively through catechesis. Catechesis, that is the teaching of the faith allows disciples to become more immersed in the faith that they profess. To this end we have hosted or facilitated teaching on the Christian life. This includes *Rites of Salvation* exploring the theology and rites of Holy Week, *The Brighter Course*, exploring the ways in which we can evangelise, as well as our continued journey along, *The Way*. These endeavours have produced fruit personally and collectively across the Parishes of the Transfiguration. This work continues day by day through our commitment to prayer and worship, through service and through dedicated times in Lent and Advent for a deepening of the faith we have received. Discipleship is at the heart of what we do and how we live.

Food Pantry – Columba's Kitchen

As I have mentioned in my opening report, 2023 could aptly be described as a year of service. From its inception service has always been our priority along with our partners at Liverpool Football Club, St Andrew's Community Network and Plus Dane. Since opening in April 2023 we have seen many people supported and helped and we know, based on personal testimony, that access to reasonably priced food has been a lifeline, particularly amongst local families. The continued spiraling of everyday costs and utilities has meant that the essentials, such as food and toiletries have also risen in price. Our provision has been gratefully received – not least as we have also enabled other support services to be accessed through our links. Our work was recognized nationally as an example of good practice and I was privileged to share our work with a large group of bishops and priests in Walsingham in November. In an address by the Bishop of Fulham in response to my presentation, it was recognized that St Columba's was indeed living out the reality of the Kingdom of God and connecting with Jesus' calling to serve and not be served, caring for those most in need. We give thanks to God for this work and ask his blessing as we move into our second year.

Fr Daniel Howard

Family Mass

It is hard to believe that 2023 saw the first anniversary of our family mass, Columba's Communion. As I outlined above, the press and the local and national church have all reported the same news since the pandemic, the loss of children and families, the overall decrease in volunteers and a sharp decline in attendance. This new avenue of worship was designed with these things in mind with the specific focus on how to connect or reconnect with the missing generations. We have done this successfully and now have a regular congregation at 4.00 pm on Sunday afternoons. Sunday Mass, whatever time of day, is always a celebration of the Lord's resurrection, and whilst arguments have been made to hold this liturgy at other times, I feel strongly that we cannot substitute the Lord's Day. Moving forward and gaining new members is something that we have striven to do this last year, and we have regularly invited baptism families and pantry families to this celebration. We continue to explore how else local people connect with this family friendly worship and join in our common life in an increasingly secular age. Please pray that the Lord would bless this venture with growth.

Fr Daniel Howard

Columba's Crew

We have seen a number of new children join our ranks over the course of the year. Columba's Crew, meets most Sunday in the hall after the children have gathered in church and the liturgy has begun. The children follow a pattern that mirrors the Mass with their own penitential rite, liturgy of the word and teaching before heading back into church for the eucharistic prayer. Welcome is a key part of our mission and we are always eager for new people to join us and begin their journey of faith. We're sure you will have relatives or friends with children, why not invite them along and encourage them to come! It is well known that children are described as the future of the church, that is true, but they are also the present – who can you bring along?

Jessica Howard

Financial Statements

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

Trustees' Report for the year ended 31st December 2023

Financial Review

Results for the year

The results for the year are set out on page 19.

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 2023, these items would amount to a total of approximately £48,500 (2022: £47,000).

The actual free reserves at 31st December 2023 were £38,322 (2022: £33,532). In calculating reserves, the trustees have excluded from total funds restricted income funds (£2,327) 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 9th May 2024 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 2023 which are set out on pages 19 to 28.

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
9th May 2024

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

**Statement of Financial Activities
for the year ended 31st December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022 £
INCOME FROM:					
Donations and legacies	2	21,305	3,467	24,772	24,583
Other trading activities	3	62,867	0	62,867	57,513
Investments	4	496	0	496	40
Charitable activities	5	888	3,675	4,563	4,694
Other income	6	0	0	0	0
TOTAL INCOME		<u>85,556</u>	<u>7,142</u>	<u>92,698</u>	<u>86,830</u>
EXPENDITURE ON:					
Raising funds	7	7,654	182	7,836	5,361
Charitable activities	8	73,112	9,855	82,967	81,052
TOTAL EXPENDITURE		<u>80,766</u>	<u>10,037</u>	<u>90,803</u>	<u>86,413</u>
NET INCOME/(EXPENDITURE)		4,790	(2,895)	1,895	417
TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,790</u>	<u>(2,895)</u>	<u>1,895</u>	<u>417</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st January 2023		584,458	5,222	589,680	589,263
Total funds carried forward at 31st December 2023		<u>589,248</u>	<u>2,327</u>	<u>591,575</u>	<u>589,680</u>

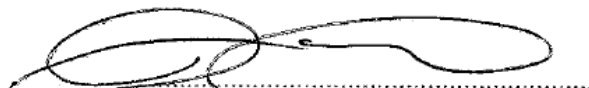
The notes on pages 21 to 28 form part of these accounts.


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

Balance Sheet at 31st December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	11	550,926	550,926
CURRENT ASSETS			
Debtors	12	4,150	4,826
Cash at bank and in hand		39,477	36,520
Total current assets		43,627	41,346
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	2,978	2,592
NET CURRENT ASSETS		<u>40,649</u>	<u>38,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		591,575	589,680
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>591,575</u>	<u>589,680</u>
THE FUNDS OF THE CHARITY	15		
Unrestricted funds		589,248	584,458
Restricted funds		2,327	5,222
Total charity funds		<u>591,575</u>	<u>589,680</u>

Approved by the Parochial Church Council on 9th May 2024 and signed on its behalf by:


Fr Daniel Howard


Miss Julie Holland

The notes on pages 21 to 28 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 2023**

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 2023 (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 2023 (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 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 Donations and legacies						
Planned Giving:						
Tax Efficient Giving	9,665	0	9,665	10,560	0	10,560
Income Tax recoverable	3,470	0	3,470	4,217	0	4,217
Other planned giving	894	0	894	760	0	760
Collections (open plate) at all services	6,195		6,195	6,340	496	6,836
Donations	1,081	3,467	4,548	1,520	690	2,210
Legacies received	0	0	0	0	0	0
	<u>21,305</u>	<u>3,467</u>	<u>24,772</u>	<u>23,397</u>	<u>1,186</u>	<u>24,583</u>
3 Other trading activities						
Rent of premises	44,700	0	44,700	35,050	0	35,050
Café Income	7,556	0	7,556	7,155	0	7,155
Fundraising Income and activities	8,667	0	8,667	13,433	0	13,433
Wedding and funeral fees received	1,944	0	1,944	1,875	0	1,875
	<u>62,867</u>	<u>0</u>	<u>62,867</u>	<u>57,513</u>	<u>0</u>	<u>57,513</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2023 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
4 Investments						
Dividends and interest (including any reclaimed tax):						
- on cash deposits	496	0	496	40	0	40
	<u>496</u>	<u>0</u>	<u>496</u>	<u>40</u>	<u>0</u>	<u>40</u>
5 Charitable activities						
Bookstall	80	0	80	94	0	94
Grants	0	3,675	3,675	0	4,600	4,600
Walsingham trip income	808	0	808	0	0	0
	<u>888</u>	<u>3,675</u>	<u>4,563</u>	<u>94</u>	<u>4,600</u>	<u>4,694</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	1,024	0	1,024	1,321	250	1,571
Cafe and catering costs	6,630	182	6,812	3,725	65	3,790
	<u>7,654</u>	<u>182</u>	<u>7,836</u>	<u>5,046</u>	<u>315</u>	<u>5,361</u>
8 Charitable activities						
Missionary & charitable giving:						
Additional Curates' Society	27	573	600	0	0	0
Children's Society	0	377	377	0	162	162
Leprosy Mission	0	221	221	0	110	110
MacMillan Cancer Care	0	292	292	0	0	0
Walsingham Trust	40	0	40	40	0	40
World Vision	274	0	274	274	0	274
Sundry Donations	0	0	0	500	100	600
c/fwd	<u>341</u>	<u>1,463</u>	<u>1,804</u>	<u>814</u>	<u>372</u>	<u>1,186</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2023 (continued)**

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
8 Charitable activities	Continued b/fwd	341	1,463	1,804	814	372	1,186
Ministry:							
Diocesan parish share		24,576	0	24,576	20,835	0	20,835
Vicarage housing costs		2,883	0	2,883	2,646	0	2,646
Vicarage telephone		742	0	742	726	0	726
Vicar's expenses		13	0	13	0	0	0
Church costs:							
Insurance		3,449	0	3,449	3,586	0	3,586
Heat and light		946	875	1,821	19	2,000	2,019
Rent and rates		421	0	421	332	0	332
Repairs and maintenance		719	0	719	2,422	0	2,422
Telephone & broadband		686	0	686	619	0	619
Community Centre costs:							
Rent and rates		(238)	0	(238)	2,389	0	2,389
Heat and light		8,897	2,500	11,397	12,172	600	12,772
Repairs, maintenance & cleaning		5,131	890	6,021	5,480	0	5,480
Wages - Centre manager		14,209	2,015	16,224	12,321	2,158	14,479
Pension - Centre manager		281	0	281	272	0	272
Food Pantry		0	1,455	1,455	0	2,000	2,000
Organist's salary		2,050	0	2,050	2,050	0	2,050
Costs of services		1,651	357	2,008	2,424	120	2,544
Printing, postage and stationery		822	0	822	811	0	811
Hire of Equipment		1,344	0	1,344	1,008	0	1,008
Payroll, pension & grant claim costs		953	0	953	716	0	716
Walsingham trip costs		0	0	0	0	0	0
Walsingham Festival costs		960	0	960	0	0	0
Licences & Subscriptions		292	0	292	269	0	269
Accountancy and independent examination		1,488	0	1,488	1,392	0	1,392
Sundries		496	300	796	499	0	499
		<u>73,112</u>	<u>9,855</u>	<u>82,967</u>	<u>73,802</u>	<u>7,250</u>	<u>81,052</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2023 (continued)**

9 Net incoming resources	2023 £	2022 £
Net incoming resources is stated after charging:		
Staff costs (see note 10)	18,555	16,801

10 Staff Costs	2023 £	2022 £
Wages and Salaries	18,274	16,529
Social Security Costs	0	0
Pension Costs	281	272
	<u>18,555</u>	<u>16,801</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:

	2023	2022
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 (2022: None) of whom earned more than £60,000 p.a. The trustees received £Nil remuneration (2022: £Nil) during the year. Trustees were reimbursed working expenses of £Nil (2022: £Nil) 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 2023	550,925	12,440	563,365
Additions	0	0	0
Disposals	0	0	0
At 31st December 2023	<u>550,925</u>	<u>12,440</u>	<u>563,365</u>
DEPRECIATION			
At 1st January 2023	0	12,439	12,439
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December 2023	<u>0</u>	<u>12,439</u>	<u>12,439</u>
NET BOOK VALUE			
At 31st December 2023	<u>550,925</u>	<u>1</u>	<u>550,926</u>
At 31st December, 2022	<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 2023 (continued)**

12 Debtors	2023	2022
	£	£
Income Tax recoverable	4,150	4,826
Prepayments and accrued income	0	0
	<u>4,150</u>	<u>4,826</u>

13 Liabilities: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	0	0
Accruals and deferred income	2,978	2,592
	<u>2,978</u>	<u>2,592</u>

14 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	550,926	0	550,926
Current Assets	41,300	2,327	43,627
Current Liabilities	(2,978)	0	(2,978)
Liabilities after more than one year	0	0	0
Fund Balance	<u>589,248</u>	<u>2,327</u>	<u>591,575</u>

15 Movement on funds	At 1st January 2023	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st December 2023
	£	£	£	£	£
<u>Unrestricted funds</u>					
Capital Asset Fund	550,926	0	0	0	550,926
General fund	33,532	85,556	80,766	0	38,322
Total unrestricted funds	<u>584,458</u>	<u>85,556</u>	<u>80,766</u>	<u>0</u>	<u>589,248</u>
<u>Restricted funds</u>					
Café Fund	4,209	0	2,197	0	2,012
Charity Funds	556	1,122	1,463	0	215
Coronation Party Fund	0	300	300	0	0
Loop Hearing System	100	0	0	0	100
Food Pantry Fund	0	1,455	1,455	0	0
School Mass Fund	357	0	357	0	0
Heating Costs	0	3,375	3,375	0	0
Repair Fund	0	890	890	0	0
Total restricted funds	<u>5,222</u>	<u>7,142</u>	<u>10,037</u>	<u>0</u>	<u>2,327</u>
Total funds	<u>589,680</u>	<u>92,698</u>	<u>90,803</u>	<u>0</u>	<u>591,575</u>

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

**Notes to the Financial Statements
for the year ended 31st December 2023 (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>	
Café Fund	This fund was for monies received towards the costs of running the cafe.
Charity Funds	This fund was set up (as and when required) to collect monies to be given to other Charities.
Coronation Party Fund	These were funds received towards the running costs of the event.
Loop Hearing System	This fund was set up many years ago to provide for a new loop hearing sound
Food Pantry Fund	This fund was a grant received towards the work in the food pantry/cafe.
School Mass Fund	This grant was received towards the costs of setting up resources to work in schools.
Heating Costs	This fund was set up to receive monies towards the heating costs of the church and centre towards the costs of the activities.
Repair Fund	This fund was set up to receive monies towards the repair costs of the centre.

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 2023 (2022: None).

19 Capital commitments

The charity had no capital commitments at 31st December 2023 (2022: None) either contracted for or authorised by the trustees but not contracted for.