

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY

England & Wales · Charity number 1130754

Details

Other names	PCC KIRKBY, THE PAROCHIAL CHURCH COUNCIL OF KIRKBY
Status	Registered
Legal form	Previously excepted
Registered	2009-07-27
Register	View on the Charity Commission register

Contact

Address	27 Shakespeare Avenue Kirkby Liverpool L32 9SH
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Activities

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

Activities: The advancement of religion in the Kirkby area of Liverpool by means of church services and activities which involve the local communities.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£97,206	£101,393	-	-
2023-12-31	£102,863	£101,528	-	-
2022-12-31	£94,404	£84,248	-	-
2021-12-31	£86,758	£96,257	-	-
2020-12-31	£138,158	£109,376	-	-

Trustees

Name	Role	Appointed
ANDREW STEPHEN WILSON		2023-05-21
ANN COLLINSON		2012-06-13
Alishia Elizabeth Hampson		2026-06-03
David Harold Patterson		2019-04-28
David Ridgeway		2020-10-18
Denise Wilma Hayden		2022-05-22
EDITH CAROLINE COLLINS		2022-05-22
JEAN WILLIAMS		
JEREMY DAVID FAGAN		
Jillian Ridgeway		2022-05-22
Kirsten Elizabeth Collins		2022-05-22
MARGARET EDITH MYLES		
Paul Jeffrey Collins		
ROSE ANN WILSON		2024-05-19
Vera Hudson		2022-05-22

Accounts

**Parochial Church Council of
Kirkby**

Financial Statements

for the year ended 31st December, 2024

Charity Number 1130754

**Parochial Church Council of
Kirkby**

Charity Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Kirkby		
Charity Registration Number:	1130754		
Governing Document:	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.		
Team Rector:	Rev'd J Fagan 27 Shakespeare Avenue Kirkby L32 9SH		
Team Vicars:	Rev'd A Lawlor		Rev'd P Lea The Rectory Old Hall Lane Kirkby L32 5TH
Bankers:	TSB plc 9 Derby Street Ormskirk L39 2BN	Lloyds plc 145 Cherryfield Drive Kirkby L32 8SE	NatWest Bank plc 24 New Town Gardens Kirkby L32 8RU
Independent Examiner:	Mr C S Hughes. 106 Stanley Park Litherland Liverpool L21 9JU		

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2024

The trustees present their annual report and the financial statements for the year ended 31st December, 2024.

Governing instrument

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Objects

The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties.

The PCC has delegated much of its day to day responsibilities to the respective District Church Councils (DCCs) of St. Chad, St. Martin and St. Andrew, who have responsibilities with the Team clergy, the Reverend Jeremy Fagan at St Chad's (Team Rector), the Reverend Anne Lawlor at St Andrew's and Reverend Phillipa Lea at St Martin's.

These DCCs meet at regular intervals between bi-monthly PCC meetings.

Results for the year

The results for the year are set out on page 7.

Review of the year

KIRKBY TEAM MINISTRY

Jeremy was pleased to see the PCC working well together. Discussions began about whether or not the Fit for Mission initiative is right for us. Peter our consultant commented that he often could not tell which PCC member was from which church which was unusual in his experience. The staff team welcomed Joanne during the year as social media officer and in other roles.

ST MARTINS

Philippa thanked lay people who had led or preached regularly during the year including Rose, Joyce, Andrew & Libby. St Martins celebrated its 60th Birthday with an afternoon tea. A pet blessing and childrens' party were held. A virtual online prayer initiative didn't get any response but St Martins now have a physical prayer tree which is being used. Discussions were held about a suitable outreach project and it was decided to start an Alzheimers café working with advice from the Alzheimers Society [This will launch in June 2025]. St Martins discussed Fit for Mission and have been pleased to keep in touch with our asylum-seeker friends even though the Suites Hotel no longer houses them. A special thanks were noted for the hard and dedicated work as churchwardens of Margaret and of our late friend Pam who has been sadly missed in 2025.

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended 31st December, 2024
(Continued)**

YOUTH AND CHILDREN'S REPORT

JAM club at C of E school going well – this provides a children's service for worship as an after-school club. Mainly non-church families and has grown over the year. Request for first communions from 10 children for Pentecost Sunday. Muddy Church held at C of E school once a term for each class and for Millbrook School in St Chads Churchyard. On Wednesday mornings the Eucharist and tower visit at St Chads has been popular. Beginning to work with Westvale and Northwood schools and with Park Brow from September 2025. The Childrens Parish Christmas party was well attended.

CHURCH IN THE CENTRE

It's going well and they have received a Josephine Butler Award. The Chemist shop closure has not hit the shop's useage. People from Africa here to work comprise around one third of the shop's turnover.

CENTRE 63

Two long term staff have left and new staff started. More focus on youth groups over 4 nights each week. The advice service for young adults and the social supermarket are going well. Jackie Croft has enabled good close cooperation with the Church School.

KIRKBY CHURCH OF ENGLAND SCHOOL

Mair Hindmarsh finished as Head Teacher and was thanked for her service. Lynn Evans has been appointed as the new head. Finances are very tight especially under pressures from poor funding for SEND requirements but the school morale is high.

DEANERY

The Deanery has become a charitable incorporated organisation allowing it to receive, hold and disburse funds. Academy training events are going well. The Deanery has been involved in discussions about Fit for Mission.

ST CHADS

The artwork of the crucifixion was displayed early in the year. Remembrance and All Souls were large events. The baptistery was refurbished in July. An Advent Service of Light was held (on a Monday) and the Parish Christmas Fayre. There were 39 baptisms, 6 weddings and 41 funerals. School links were good and the Meandering Group went well on Thursdays – with thanks to Jean for leading on this. Heritage open days were held and a China Crisis concert. There are on-going problems with the building – particularly the boiler and the vestry floor. National Lottery funds have been secured to repair the vestry floor. Sadly we remember Lily Lawson who died during the year.

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2024 (Continued)

ST ANDREWS

This year has been a steady year and St Andrews have been glad to welcome new people into their congregation. An all age worship service on the last Sunday of the month is now well established. St Andrews have become a part of the Tower Hill and Shevington group at the community centre and have been a part of the local fun days that they have put on there. It is hoped that this relationship continues to thrive.

St Andrews also achieved their bronze eco church award and we are slowly becoming more aware of their commitment to look after the environment with more services reflecting that theme.

St Andrews hosted the a successful archdeacons visit this year where the Archdeacon Pete Spiers was impressed with our records and written information.

THE FUTURE

The pandemic brought a lot of change and we are still working out how we will be different in the future. We know, however, that things will be different and this goes for church too. The PCC has been working with a consultant funded by the Deanery to help the clergy team and the PCC look through how we work together and how to prioritise the limited "people" resource that we have.

Membership Details

Membership of the Parochial Church Council (PCC) during the year was as set out below :

ST CHADS

Rev J Fagan
D Patterson
P Collins (Treasurer)
J Williams
K Collins.
C Collins

ST MARTINS

Rev P Lea
R Wilson
M Myles
A Collinson
A Wilson
L Hampson (From 20 May 25)
P Cummins (Deceased)

ST ANDREWS

Rev A Lawlor
D Ridgeway
D Hayden
V Hudson
J Ridgeway

Electoral Roll Details

The number of members on the Parish Electoral Roll was as set out below:

	May-24	May-23
St Chads	35	36
St Martins	22	22
St Andrews	29	29
	86	87

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended
(Continued)**

Trustee Induction

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Public Interest Statement

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

Safeguarding

We current follow the Church of England policy for the Liverpool Diocese and we have an under 18's co-ordinator,

Risk Statement

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety, suitable people have been identified in each church to become Health and Safety Officers. A Health & Safety policy has been approved and reviewed. Also, with regard to SafeGuarding, a suitable person has been identified to become the SafeGuarding Officer in conjunction with the Under 18's co-ordinator.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the 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 business.

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.

On behalf of the PCC
Rev'd J Fagan
26th November 2025

**Parochial Church Council of
Kirkby**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of Kirkby**

This report on the accounts of the PCC for the year ended 31st December, 2024 which are set out on pages 7 to 15 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and the Regulations;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr C S Hughes.
106 Stanley Park
Litherland
Liverpool
L21 9JU**

26th November 2025

**Parochial Church Council of
Kirkby**

**Statement of Financial Activities
for the year ended 31st December, 2024**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2024 £	2023 £
INCOME FROM:					
Donations and Legacies	2	29,171	18,460	47,631	44,892
Charitable Activities	3	38,876	0	38,876	51,870
Other Trading Activities	4	7,504	0	7,504	4,203
Investments	5	2,955	0	2,955	1,898
Other	6	240	0	240	0
TOTAL INCOME		<u>78,746</u>	<u>18,460</u>	<u>97,206</u>	<u>102,863</u>
EXPENDITURE ON:					
Charitable Activities	7	92,838	7,530	100,368	99,052
Raising Funds	8	1,025	0	1,025	2,476
TOTAL EXPENDITURE		<u>93,863</u>	<u>7,530</u>	<u>101,393</u>	<u>101,528</u>
NET INCOME/(EXPENDITURE)		(15,117)	10,930	(4,187)	1,335
TRANSFERS		1,300	(1,300)	0	0
NET MOVEMENT IN FUNDS		<u>(13,817)</u>	<u>9,630</u>	<u>(4,187)</u>	<u>1,335</u>
RECONCILIATION OF FUNDS					
Funds brought forward at 1st January, 2024		<u>313,956</u>	<u>18,783</u>	<u>332,739</u>	<u>331,404</u>
Funds carried forward at 31st December, 2024		<u>300,139</u>	<u>28,413</u>	<u>328,552</u>	<u>332,739</u>

**Parochial Church Council of
Kirkby**

Balance Sheet at 31st December, 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	190,000	190,000
CURRENT ASSETS			
Debtors	11	6,780	14,054
CBF Deposit Funds		46,003	53,405
Cash at bank and in hand		89,223	79,152
		<u>142,006</u>	<u>146,611</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	3,454	3,872
NET CURRENT ASSETS		<u>138,552</u>	<u>142,739</u>
LOANS DUE AFTER ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>328,552</u></u>	<u><u>332,739</u></u>
FUNDS OF THE CHARITY			
Unrestricted	14	300,139	313,956
Restricted	15	28,413	18,783
		<u><u>328,552</u></u>	<u><u>332,739</u></u>

Approved by the Parochial Church Council on 26th November 2025 and signed on its behalf by:

.....
Rev'd J Fagan

.....
Mr P Collins

The notes on pages 9 to 15 form part of these accounts.

Parochial Church Council of Kirkby

Notes to the Financial Statements for the year ended 31st December, 2024

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP 2015).

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

Funds

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

Restricted funds are funds subject to specific conditions imposed by the donors.

Endowment funds are funds subject to the restriction that the capital may not be spent, but must be invested - the income from which is to be spent in accordance with the donors restrictions.

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

The accounts include all 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 main affiliation to another body nor those that are informal gatherings of church members.

Income From:

Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

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.

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

Charitable Activities

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

Other Trading Activities

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

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 year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December .

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

1 Accounting policies (cont.)

Expenditure On:

Charitable Activities

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

The Diocesan Quota and Stipend are accounted for when payable. Any quota 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.

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.

It is the practice of the PCC to maintain its properties in a continual state of sound repair. Accordingly for such properties their lives are so long and the residual values are such that depreciation is insignificant. Any permanent diminution in value of such properties are charged to Income and Expenditure account.

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. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £5000 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment and other fixtures are depreciated on a straight line basis over 4 years. Individual items of equipment and fixtures with a purchase price of £5000 or less are written off when the asset is acquired.

Reserves

It is the long term intention of the trustees to maintain sufficient unrestrictive reserves so that they represent the equivalent of 12 months worth of running expenses.

Current Assets

Amounts owing to the PCC 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.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
2 <u>Donations and Legacies</u>						
Planned Giving:						
Covenants/Gift Aid donations	8,624	0	8,624	9,146	0	9,146
Income Tax recoverable	1,986	0	1,986	3,290	0	3,290
Other planned giving	3,083	0	3,083	3,472	0	3,472
Collections (open plate) at all services	7,090	60	7,150	5,485	125	5,610
Sundry donations & appeals etc	1,360	0	1,360	3,419	69	3,488
Donation re Accountancy Charges	1,500	0	1,500	1,500	0	1,500
Heritage Lottery Fund	0	10,000	10,000	0	0	0
Grants	5,528	8,400	13,928	7,471	10,915	18,386
	<u>29,171</u>	<u>18,460</u>	<u>47,631</u>	<u>33,783</u>	<u>11,109</u>	<u>44,892</u>
3 <u>Charitable Activities</u>						
Wedding and funeral fees received	13,871	0	13,871	18,679	0	18,679
Rent from Church Property	25,005	0	25,005	33,191	0	33,191
	<u>38,876</u>	<u>0</u>	<u>38,876</u>	<u>51,870</u>	<u>0</u>	<u>51,870</u>
4 <u>Other Trading Activities</u>						
Fetes and Other Fundraising	7,504	0	7,504	4,203	0	4,203
	<u>7,504</u>	<u>0</u>	<u>7,504</u>	<u>4,203</u>	<u>0</u>	<u>4,203</u>
5 <u>Investments</u>						
Dividends and interest	2,955	0	2,955	1,898	0	1,898
	<u>2,955</u>	<u>0</u>	<u>2,955</u>	<u>1,898</u>	<u>0</u>	<u>1,898</u>
6 <u>Other</u>						
Sale of assets	240	0	240	0	0	0
	<u>240</u>	<u>0</u>	<u>240</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
7 <u>Charitable Activities</u>						
Missionary & charitable giving:						
Sundry	460	60	520	600	194	794
Ministry:						
Parish Share	34,947	0	34,947	34,937		34,937
Clergy expenses	1,149	0	1,149	239	0	239
Other clergy costs	5,393	0	5,393	7,681	0	7,681
Wages & Salaries	1,510	5,000	6,510	0	0	0
Communication Worker Other Costs	540	0	540	0	0	0
Church/Hall costs (heat & light etc)	14,030	0	14,030	7,380	4,235	11,615
Church/Hall repairs	9,933	0	9,933	2,933	795	3,728
Major Repairs	10,320	1,703	12,023	9,360	0	9,360
Youth/Childrens Work	337	601	938	0	760	760
Courses & training	312	0	312	0	0	0
Parish Licences	214	0	214	242	0	242
Church Service Costs	1,860	166	2,026	3,202		3,202
Outreach Work	0	0	0	850	5,630	6,480
Insurance	6,429	0	6,429	6,903	0	6,903
Sundry Expenses	2,274	0	2,274	2,804	635	3,439
Telephone costs	424	0	424	90	0	90
Printing, postage & stationery	1,056	0	1,056	814	0	814
Legal & Professional fees	0	0	0	7,118	0	7,118
Independent examiner's fees	150	0	150	150	0	150
Accountancy charges	1,500	0	1,500	1,500	0	1,500
	<u>92,838</u>	<u>7,530</u>	<u>100,368</u>	<u>86,803</u>	<u>12,249</u>	<u>99,052</u>
8 <u>Raising Funds</u>						
Giving Envelopes	0	0	0	25	0	25
Costs of fetes and fundraising events	1,025	0	1,025	2,451	0	2,451
	<u>1,025</u>	<u>0</u>	<u>1,025</u>	<u>2,476</u>	<u>0</u>	<u>2,476</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

9 Staff Costs	2024	2023
	£	£
Wages and Salaries	6,510	0
Employers NI	0	0
	<u>6,510</u>	<u>0</u>

Number of employees 1 0

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties, apart from those included in note 16 and working expenses.

10 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January, 2024	190,000	0	190,000
Additions	0	0	0
Disposals	0	0	0
At 31st December, 2024	<u>190,000</u>	<u>0</u>	<u>190,000</u>
DEPRECIATION			
At 1st January, 2024	0	0	0
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December, 2024	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 31st December, 2024	<u>190,000</u>	<u>0</u>	<u>190,000</u>
At 31st December , 2023	<u>190,000</u>	<u>0</u>	<u>190,000</u>

The freehold land and buildings comprise the Church Hall at St Martins, together with the Parish Hall.

11 Debtors	2024	2023
	£	£
Income Tax recoverable	2,302	5,570
Other Debtors	4,478	8,484
	<u>6,780</u>	<u>14,054</u>

12 Creditors: Amounts falling due within one year	2024	2023
	£	£
Creditors for Goods and Services	264	1,382
Other Creditors	790	0
Accruals and Deferred Income	2,400	2,490
	0	0
	<u>3,454</u>	<u>3,872</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

13 Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	190,000	0	190,000
Current Assets	113,593	28,413	142,006
Current Liabilities	(3,454)	0	(3,454)
Long Term Liabilities	0	0	0
Fund Balance	300,139	28,413	328,552

14 Designated Funds	2023 £	Income £	Expenditure £	Transfers £	2024 £
These comprised of the following:					
General Funds	114,157	78,740	93,863	1,300	100,334
Parish Hall Capital Asset Fund	90,000	0	0	0	90,000
St Chads Insurance Claim Fund	2,827	0	0	0	2,827
St Martins Hall Capital Asset Fund	100,000	0	0	0	100,000
Building/Restoration Work	868	6	0	0	874
T Gibson Legacy Fund	1,000	0	0	0	1,000
Parish Worship and Music	5,104	0	0	0	5,104
	313,956	78,746	93,863	1,300	300,139

The Unrestricted Funds are for the following purposes.

General Funds - These are funds for the general purposes of the charity.

Parish Hall Capital Asset Fund - This relates to the property known as the parish hall.

St Chads Insurance claim Fund - this relates to insurance claims received towards work yet to be done.

St Martin's Hall Capital Asset Fund - This relates to the property known as the St Martin's church hall.

Building/Restoration Work - Funds specifically designated for the church buildings in the parish.

T Gibson Legacy Fund - This relates to a donation from an individual which the parish wish to allocate towards a specific project

Parish Worship and Music - These are funds specifically designated for inivative worship and music in the parish.

15 Restricted Funds	2023 £	Income £	Expenditure £	Transfers £	2024 £
These comprised of the following:					
Parish Children's Work	367	0	367	0	0
St Andrews' Childrens Fund	417	0	0	0	417
St Andrews' Promotion Fund	250	0	0	0	250
St Andrews' Signage Fund	480	0	0	0	480
St Andrews' Bereavement Fund	0	0	0	0	0
St Chad's Maternity Cover Fund	1,300	0	0	(1,300)	0
St Chad's Accessibility Fund	3,770	0	0	0	3,770
St Chads Contactless Fund	199	0	0	0	199
St Chads Graveyard Fund	4,500	0	0	0	4,500
St Chad's Vestry Floor Fund	0	13,000	1,703	0	11,297
Deanery Mission Grants	7,500	0	0	0	7,500
Other Grants	0	4,432	4,432	0	0
	18,783	17,432	6,502	(1,300)	28,413

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2024 (continued)**

The Restricted Funds are for the following purposes.

Parish Children's Work	This fund relates to monies for children's work in the parish as a whole.
St Andrews' Childrens Fund	This fund relates to monies for children's work in St Andrew's church.
St Andrews Promotion Fund	This fund relates to monies for the promotion of St Andrew's church.
St Andrews' Signage Fund	This fund relates to monies for a new sign for St Andrew's church.
St Andrews' Bereavement Fu	This fund relates to funding for bereavement work in the parish
St Chad's Maternity Cover Fu	This was a grant towards costs incurred for cover during Maternity Leave.
St Chad's Accessibility Fund	This was a grant towards works on improving accessibility to the church.
St Chads Contactless Fund	This fund relates to monies for contactless donations at St Chads church.
St Chads Graveyard Fund	This fund relates to monies recived towards work on the graveyard.
St Chad's Vestry Floor Fund	This fund relates to monies recived towards work on the Vestry Floor etc
Deanery Mission Grants	This fund relates to monies from the Deanery towards parish mission.
Other Grants	This fund relates to other grants received towards parish expenditure.

16 Related parties

A number of trustees are also trustees of a related charity, Centre 63 (Kirkby) Limited (Registered Charity No. 700064).

Centre 63 currently occupies premises under the trusts provided for in a conveyance dated 28th November 1963 as amended by a scheme of the Charity Commission sealed 15th September 1992. The premises are held by the Diocesan Board of Finance for the Parochial Church Council of Kirkby on terms which allow use by Centre 63 on at least five nights a week and at other periods as may be required.

Accounts

**Parochial Church Council of
Kirkby**

Financial Statements

for the year ended 31st December, 2023

Charity Number 1130754

**Parochial Church Council of
Kirkby**

Charity Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Kirkby		
Charity Registration Number:	1130754		
Governing Document:	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.		
Team Rector:	Rev'd J Fagan 27 Shakespeare Avenue Kirkby L32 9SH		
Team Vicars:	Rev'd A Lawlor		Rev'd P Lea The Rectory Old Hall Lane Kirkby L32 5TH
Bankers:	TSB plc 9 Derby Street Ormskirk L39 2BN	Lloyds plc 145 Cherryfield Drive Kirkby L32 8SE	NatWest Bank plc 24 New Town Gardens Kirkby L32 8RU
Independent Examiner:	Mr C S Hughes. 106 Stanley Park Litherland Liverpool L21 9JU		

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2023

The trustees present their annual report and the financial statements for the year ended 31st December, 2023.

Governing instrument

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Objects

The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties.

The PCC has delegated much of its day to day responsibilities to the respective District Church Councils (DCCs) of St. Chad, St. Martin and St. Andrew, who have responsibilities with the Team clergy, the Reverend Jeremy Fagan at St Chad's (Team Rector), the Reverend Anne Lawlor at St Andrew's and Reverend Phillipa Lea at St Martin's.

These DCCs meet at regular intervals between bi-monthly PCC meetings.

Results for the year

The results for the year are set out on page 7.

Review of the year

KIRKBY TEAM MINISTRY

There have been plenty of events. The summer fun day went well community wise but not financially. The Christmas Fair went well including the Teddy Bear Zip Wire. The work with the consultant highlighted capacity issues within the parish.

A purpose statement was agreed "Our purpose is to create a diverse community living and sharing God's story in Kirkby".

Asylum Seekers – Iranians – Informal support is being given to them.

Finally, a huge thank you to everyone who contributes to the life of the parish, whether through volunteering their time, financial giving, or by supporting those around them who need it the most.

ST MARTINS

Building work is being done. Congregation numbers are increasing. There is more lay leadership on Sundays. Outreach work is to be developed following the successful "warm hub" work to assist the community with heating costs. New tenants have moved into the hall and overall people are feeling positive. In 2024, the flat roof was fixed.

A huge thank you to everyone who supports St Martin's as a volunteer, through their time and energy, and through their financial support of the church.

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended 31st December, 2023
(Continued)**

YOUTH AND CHILDREN'S REPORT

All churches continue to offer a warm welcome to children as part of our Sunday worship. Churches had all age worship service as well as equipment for children during regular worship services.

The work with children is going well and we will continue to try to attract more to engage with us.

There are approximately 15-20 children attending the "JAM" group run by the parish in the Kirkby Church of England Primary School and we still have links to other schools within the Parish.

Muddy Church – This was launched in 2023 and is going well – 45mins sessions in the Kirkby C of E School woodland.

CENTRE 63

Centre 63 has been able to grow the services that it has offered to the young people that it works with. Good relations with funders have meant that projects have continued. A big thank you to the staff and volunteers for the time and energy that they commit to the work of the Centre.

Jackie Croft, the centre manager, continues to do a good job, however, there are still the usual building and grant funding issues.

There are good working relationships, good volunteers and staff.

KIRKBY CHURCH OF ENGLAND SCHOOL

Kirkby C of E school have had a good year, carrying on with the important work of the school. A lot of learning was curtailed with the children in school due to the pandemic and the aftermath has been that there are lots of issues arising from the lack of engagement and availability of pre school groups.

It is doing well and recently had a good Ofsted inspection with outstanding in Early Years. The headteacher Mair Hindmarsh does an excellent job but is leaving in 2024

DEANERY

The synod continues with the "Fit 4 Mission" agenda from the Diocese including the appointment of consultants from National Church who are offering financial support to the Liverpool Diocese, following the non payment of parish share by some PCC's.

The Deanery Academy is providing free training events for people within the Deanery and these are going well and are well attended by many from our parish.

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2023 (Continued)

ST CHADS

St Chads was very fortunate to be selected by Knowsley Council to host their music festival with people visiting the church from many parts of the region.

The newly formed Children's Chapel is now a good space in church but needs expanding in order to define separate "age related" areas,

St Chads is in need of major repairs, however, costs are prohibiting immediate attention to that work and funding bids are having to be prepared and submitted.

ST ANDREWS

A big thank you from Anne for all the work done in her absence. There are new people in church and worship is going well. Financially they are in a deficit situation but there are urgent repairs needed and funds need raising. In 2024 there is a new tenancy of the meeting room.

THE FUTURE

The pandemic brought a lot of change and we are still working out how we will be different in the future. We know, however, that things will be different and this goes for church too. The PCC has been working with a consultant funded by the Deanery to help the clergy team and the PCC look through how we work together and how to prioritise the limited "people" resource that we have.

Membership Details

Membership of the Parochial Church Council (PCC) during the year was as set out below :

ST CHADS

Rev J Fagan
D Patterson
P Collins (Treasurer)
J Williams
K Collins.
C Collins (ex-officio)

ST MARTINS

Rev P Lea
P Cummins
M Myles
A Collinson
A Wilson (from May 23)
Rose Wilson (from May 2024)

ST ANDREWS

Rev A Lawlor
D Ridgeway
D Hayden
V Hudson
J Ridgeway (ex-officio)

Parochial Church Council of Kirkby

Annual Report for the year ended (Continued)

Electoral Roll Details

The number of members on the Parish Electoral Roll was as set out below:

	May-23	May-22
St Chads	36	36
St Martins	22	22
St Andrews	29	29
	<u>87</u>	<u>87</u>

Trustee Induction

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Public Interest Statement

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

Safeguarding

We current follow the Church of England policy for the Liverpool Diocese and we have an under 18's co-ordinator,

Risk Statement

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety, suitable people have been identified in each church to become Health and Safety Officers. A Health & Safety policy has been approved and reviewed. Also, with regard to SafeGuarding, a suitable person has been identified to become the SafeGuarding Officer in conjunction with the Under 18's co-ordinator.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the 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 business.

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.

On behalf of the PCC
Rev'd J Fagan
2nd October 2024

**Parochial Church Council of
Kirkby**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of Kirkby**

This report on the accounts of the PCC for the year ended 31st December, 2023 which are set out on pages 7 to 15 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and the Regulations;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr C S Hughes.
106 Stanley Park
Litherland
Liverpool
L21 9JU**

2nd October 2024

**Parochial Church Council of
Kirkby**

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

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2023 £	2022 £
INCOME FROM:					
Donations and Legacies	2	33,783	11,109	44,892	55,011
Charitable Activities	3	51,870	0	51,870	30,680
Other Trading Activities	4	4,203	0	4,203	8,028
Investments	5	1,898	0	1,898	685
Other	6	0	0	0	0
TOTAL INCOME		<u>91,754</u>	<u>11,109</u>	<u>102,863</u>	<u>94,404</u>
EXPENDITURE ON:					
Charitable Activities	7	86,803	12,249	99,052	80,692
Raising Funds	8	2,476	0	2,476	3,556
TOTAL EXPENDITURE		<u>89,279</u>	<u>12,249</u>	<u>101,528</u>	<u>84,248</u>
NET INCOME/(EXPENDITURE)		2,475	(1,140)	1,335	10,156
TRANSFERS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>2,475</u>	<u>(1,140)</u>	<u>1,335</u>	<u>10,156</u>
RECONCILIATION OF FUNDS					
Funds brought forward at 1st January, 2023		<u>311,481</u>	<u>19,923</u>	<u>331,404</u>	<u>321,248</u>
Funds carried forward at 31st December, 2023		<u>313,956</u>	<u>18,783</u>	<u>332,739</u>	<u>331,404</u>

**Parochial Church Council of
Kirkby**

Balance Sheet at 31st December, 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	190,000	190,000
CURRENT ASSETS			
Debtors	11	14,054	5,000
CBF Deposit Funds		53,405	51,747
Cash at bank and in hand		79,152	87,971
		<u>146,611</u>	<u>144,718</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	3,872	3,314
NET CURRENT ASSETS		<u>142,739</u>	<u>141,404</u>
LOANS DUE AFTER ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>332,739</u></u>	<u><u>331,404</u></u>
FUNDS OF THE CHARITY			
Unrestricted	14	313,956	311,481
Restricted	15	18,783	19,923
		<u><u>332,739</u></u>	<u><u>331,404</u></u>

Approved by the Parochial Church Council on 2nd October 2024 and signed on its behalf by:

.....
Rev'd J Fagan

.....
Mr P Collins

The notes on pages 9 to 15 form part of these accounts.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2023**

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP 2015).

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

Funds

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

Restricted funds are funds subject to specific conditions imposed by the donors.

Endowment funds are funds subject to the restriction that the capital may not be spent, but must be invested - the income from which is to be spent in accordance with the donors restrictions.

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

The accounts include all 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 main affiliation to another body nor those that are informal gatherings of church members.

Income From:

Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

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.

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

Charitable Activities

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

Other Trading Activities

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

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 year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December .

Parochial Church Council of Kirkby

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

1 Accounting policies (cont.)

Expenditure On:

Charitable Activities

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

The Diocesan Quota and Stipend are accounted for when payable. Any quota 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.

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.

It is the practice of the PCC to maintain its properties in a continual state of sound repair. Accordingly for such properties their lives are so long and the residual values are such that depreciation is insignificant. Any permanent diminution in value of such properties are charged to Income and Expenditure account.

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. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £5000 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment and other fixtures are depreciated on a straight line basis over 4 years. Individual items of equipment and fixtures with a purchase price of £5000 or less are written off when the asset is acquired.

Reserves

It is the long term intention of the trustees to maintain sufficient unrestrictive reserves so that they represent the equivalent of 12 months worth of running expenses.

Current Assets

Amounts owing to the PCC 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.

**Parochial Church Council of
Kirkby**

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

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 <u>Donations and Legacies</u>						
Planned Giving:						
Covenants/Gift Aid donations	9,146	0	9,146	9,127	0	9,127
Income Tax recoverable	3,290	0	3,290	2,379	0	2,379
Other planned giving	3,472	0	3,472	2,070	0	2,070
Collections (open plate) at all service	5,485	125	5,610	6,557	0	6,557
Sundry donations & appeals etc	3,419	69	3,488	5,514	0	5,514
Donation re Accountancy Charges	1,500	0	1,500	1,200	0	1,200
Heritage Lottery Fund	0	0	0	0	15,122	15,122
Grants	7,471	10,915	18,386	5,892	7,150	13,042
	<u>33,783</u>	<u>11,109</u>	<u>44,892</u>	<u>32,739</u>	<u>22,272</u>	<u>55,011</u>
3 <u>Charitable Activities</u>						
Wedding and funeral fees received	18,679	0	18,679	10,593	0	10,593
Church hall lettings	33,191	0	33,191	20,087	0	20,087
	<u>51,870</u>	<u>0</u>	<u>51,870</u>	<u>30,680</u>	<u>0</u>	<u>30,680</u>
4 <u>Other Trading Activities</u>						
Fetes and Other Fundraising	4,203	0	4,203	8,028	0	8,028
	<u>4,203</u>	<u>0</u>	<u>4,203</u>	<u>8,028</u>	<u>0</u>	<u>8,028</u>
5 <u>Investments</u>						
Dividends and interest	1,898	0	1,898	685	0	685
	<u>1,898</u>	<u>0</u>	<u>1,898</u>	<u>685</u>	<u>0</u>	<u>685</u>
6 <u>Other</u>						
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>

**Parochial Church Council of
Kirkby**

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

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
7 <u>Charitable Activities</u>						
Missionary & charitable giving:						
Sundry	600	194	794	600	0	600
Ministry:						
Parish Share	34,937		34,937	31,767	1,000	32,767
Clergy expenses	239	0	239	761	0	761
Other clergy costs	7,681	0	7,681	7,808	0	7,808
Church/Hall costs (heat & light etc)	7,380	4,235	11,615	6,399	6,000	12,399
Church/Hall repairs	2,933	795	3,728	6,170	0	6,170
Roof/Emergency Replacement Work	0		0	0	4,713	4,713
Hall Boiler Repairs	9,360	0	9,360	0	0	0
Youth/Childrens Work	0	760	760	130	358	488
Courses & training	0	0	0	0	0	0
Parish Licences	242	0	242	225	0	225
Church Service Costs	3,202		3,202	1,749	150	1,899
Outreach Work	850	5,630	6,480	0	0	0
Insurance	6,903	0	6,903	6,202	0	6,202
Sundry Expenses	2,804	635	3,439	2,889	630	3,519
Telephone costs	90	0	90	213	0	213
Printing, postage & stationery	814	0	814	1,362	0	1,362
Legal & Professional fees	7,118	0	7,118	216	0	216
Independent examiner's fees	150	0	150	150	0	150
Accountancy charges	1,500	0	1,500	1,200	0	1,200
	<u>86,803</u>	<u>12,249</u>	<u>99,052</u>	<u>67,841</u>	<u>12,851</u>	<u>80,692</u>
8 <u>Raising Funds</u>						
Giving Envelopes	25	0	25	34	0	34
Costs of fetes and fundraising events	2,451	0	2,451	3,311	211	3,522
	<u>2,476</u>	<u>0</u>	<u>2,476</u>	<u>3,345</u>	<u>211</u>	<u>3,556</u>

**Parochial Church Council of
Kirkby**

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

9 Staff Costs	2023	2022
	£	£
Wages and Salaries	0	0
Employers NI	0	0
	<u>0</u>	<u>0</u>

Number of employees 0 0

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties, apart from those included in note 16 and working expenses.

10 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January, 2023	190,000	0	190,000
Additions	0	0	0
Disposals	0	0	0
At 31st December, 2023	<u>190,000</u>	<u>0</u>	<u>190,000</u>
DEPRECIATION			
At 1st January, 2023	0	0	0
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December, 2023	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 31st December, 2023	<u>190,000</u>	<u>0</u>	<u>190,000</u>
At 31st December, 2022	<u>190,000</u>	<u>0</u>	<u>190,000</u>

The freehold land and buildings comprise the Church Hall at St Martins, together with the Parish Hall.

11 Debtors	2023	2022
	£	£
Income Tax recoverable	5,570	4,450
Other Debtors	8,484	550
	<u>14,054</u>	<u>5,000</u>

12 Creditors: Amounts falling due within one year	2023	2022
	£	£
Creditors for Goods and Services	1,382	30
Other Creditors	0	1,584
Accruals and Deferred Income	2,490	1,700
	<u>0</u>	<u>0</u>
	<u>3,872</u>	<u>3,314</u>

**Parochial Church Council of
Kirkby**

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

13 Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	190,000	0	190,000
Current Assets	127,828	18,783	146,611
Current Liabilities	(3,872)	0	(3,872)
Long Term Liabilities	0	0	0
Fund Balance	313,956	18,783	332,739

14 Designated Funds	2022 £	Income £	Expenditure £	Transfers £	2023 £
These comprised of the following:					
General Funds	111,613	91,751	89,207	0	114,157
Parish Hall Capital Asset Fund	90,000	0	0	0	90,000
St Chads Insurance Claim Fund	2,827	0	0	0	2,827
St Martins Hall Capital Asset Fund	100,000	0	0	0	100,000
Building/Restoration Work	937	3	72	0	868
T Gibson Legacy Fund	1,000	0	0	0	1,000
Parish Worship and Music	5,104	0	0	0	5,104
	311,481	91,754	89,279	0	313,956

The Unrestricted Funds are for the following purposes.

General Funds - These are funds for the general purposes of the charity.

Parish Hall Capital Asset Fund - This relates to the property known as the parish hall.

St Chads Insurance claim Fund - this relates to insurance claims received towards work yet to be done.

St Martin's Hall Capital Asset Fund - This relates to the property known as the St Martin's church hall.

Building/Restoration Work - Funds specifically designated for the church buildings in the parish.

T Gibson Legacy Fund - This relates to a donation from an individual which the parish wish to allocate towards a specific project

Parish Worship and Music - These are funds specifically designated for inivative worship and music in the parish.

15 Restricted Funds	2022 £	Income £	Expenditure £	Transfers £	2023 £
These comprised of the following:					
Parish Children's Work	92	1,000	725	0	367
St Andrews' Childrens Fund	452	0	35	0	417
St Andrews' Promotion Fund	250	0	0	0	250
St Andrews' Signage Fund	480	0	0	0	480
St Andrews' Bereavement Fund	1,380	0	1,380	0	0
St Chad's Maternity Cover Fund	1,300	0	0	0	1,300
St Chad's Accessibility Fund	3,770	0	0	0	3,770
St Chads Contactless Fund	199	0	0	0	199
St Chads Graveyard Fund	4,500	0	0	0	4,500
Deanery Mission Grants	7,500	125	125	0	7,500
Other Grants	0	9,984	9,984	0	0
	19,923	11,109	12,249	-	18,783

**Parochial Church Council of
Kirkby**

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

The Restricted Funds are for the following purposes.

Parish Children's Work	This fund relates to monies for children's work in the parish as a whole.
St Andrews' Childrens Fund	This fund relates to monies for children's work in St Andrew's church.
St Andrews Promotion Fund	This fund relates to monies for the promotion of St Andrew's church.
St Andrews' Signage Fund	This fund relates to monies for a new sign for St Andrew's church.
St Andrews' Bereavement Fund	This fund relates to funding for bereavement work in the parish
St Chad's Maternity Cover Fund	This was a grant towards costs incurred for cover during Maternity Leave.
St Chad's Accessibility Fund	This was a grant towards works on improving accessibility to the church.
St Chads Contactless Fund	This fund relates to monies for contactless donations at St Chads church.
St Chads Graveyard Fund	This fund relates to monies received towards work on the graveyard.
Deanery Mission Grants	This fund relates to monies from the Deanery towards parish mission.
Other Grants	This fund relates to other grants received towards parish expenditure.

16 Related parties

A number of trustees are also trustees of a related charity, Centre 63 (Kirkby) Limited (Registered Charity No. 700064).

Centre 63 currently occupies premises under the trusts provided for in a conveyance dated 28th November 1963 as amended by a scheme of the Charity Commission sealed 15th September 1992. The premises are held by the Diocesan Board of Finance for the Parochial Church Council of Kirkby on terms which allow use by Centre 63 on at least five nights a week and at other periods as may be required.

Accounts

**Parochial Church Council of
Kirkby**

Financial Statements

for the year ended 31st December, 2022

Charity Number 1130754

Parochial Church Council of Kirkby

Charity Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Kirkby		
Charity Registration Number:	1130754		
Governing Document:	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.		
Team Rector:	Rev'd J Fagan 27 Shakespeare Avenue Kirkby L32 9SH		
Team Vicars:	Rev'd A Lawlor St Andrews Vicarage 9 Redwood Way Kirkby L33 4DU		Rev'd P Lea The Rectory Old Hall Lane Kirkby L32 5TH
Bankers:	TSB plc 9 Derby Street Ormskirk L39 2BN	Lloyds plc 145 Cherryfield Drive Kirkby L32 8SE	NatWest Bank plc 24 New Town Gardens Kirkby L32 8RU
Independent Examiner:	Mr C S Hughes. 106 Stanley Park Litherland Liverpool L21 9JU		

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2022

The trustees present their annual report and the financial statements for the year ended 31st December, 2022.

Governing instrument

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Objects

The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties.

The PCC has delegated much of its day to day responsibilities to the respective District Church Councils (DCCs) of St. Chad, St. Martin and St. Andrew, who have responsibilities with the Team clergy, the Reverend Jeremy Fagan at St Chad's (Team Rector), the Reverend Anne Lawlor at St Andrew's and Reverend Phillipa Lea at St Martin's.

These DCCs meet at regular intervals between bi-monthly PCC meetings.

Results for the year

The results for the year are set out on page 7.

Review of the year

KIRKBY TEAM MINISTRY

Due to falling congregation numbers and volunteers, we are working together more closely as a parish. We are trying to improve communications within the parish and have put a bid into the Deanery for a Communications Worker which was approved subject to some minor revisions.

We are working at obtaining an "ECO Church" status for all three churches within the parish.

Our parish buildings are always of a long standing concern with major refurbishment work needed on some churches and with funding difficult to obtain.

There is a gradual rebuilding of our congregations following COVID and we are looking forward at the long term future of the parish. The Tuesday Bible Study groups is going well and is much appreciated by the small group who attend.

Joint events within the parish are going well but there are still major challenges facing us all including the Asylum seekers who have been staying at a hotel in the area. They have welcomed into church but not everyone in the community support their presence.

Finally, a huge thank you to everyone who contributes to the life of the parish, whether through volunteering their time, financial giving, or by supporting those around them who need it the most.

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended 31st December, 2022
(Continued)**

ST MARTINS

The church is in a good place at the moment but there are the usual concerns over the building itself, however, the hall rental has started in 2023 but plumbing and boiler issues cropped up unexpectedly.

The Sunday and Tuesday services are going well and we are getting reasonable numbers.

A huge thank you to everyone who supports St Martin's as a volunteer, through their time and energy, and through their financial support of the church.

YOUTH AND CHILDREN'S REPORT

All churches continue to offer a warm welcome to children as part of our Sunday worship. Churches had all age worship service as well as equipment for children during regular worship services.

The work with children is going well and we will continue to try to attract more to engage with us.

There are approximately 15-20 children attending the "JAM" group run by the parish in the Kirkby Church of England Primary School and we still have links to other schools within the Parish.

CENTRE 63

Centre 63 has been able to grow the services that it has offered to the young people that it works with. Good relations with funders have meant that projects have continued. A big thank you to the staff and volunteers for the time and energy that they commit to the work of the Centre.

Jeane Lowe, the centre manager has now retired and Jackie Croft has taken over the post and is doing a good job, however, there are still the usual building and grant funding issues.

KIRKBY CHURCH OF ENGLAND SCHOOL

Kirkby C of E school have had a good year, carrying on with the important work of the school. A lot of learning was curtailed with the children in school due to the pandemic and the aftermath has been that there are lots of issues arising from the lack of engagement and availability of pre school groups.

DEANERY

The synod have been going through the issues relating to the new "Fit 4 Mission" agenda from the Diocese including the appointment of consultants from National Church who are offering financial support to the Liverpool Diocese.

The Deanery Academy is providing free training events for people within the Deanery and these are going well with the "Welcoming Church" conference being an excellent event that was well attended by many from our parish.

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2022 (Continued)

ST CHADS

St Chads was very fortunate to be selected by Knowsley Council to host their Gaia event with well over 18,000 people visiting the church and the renewal of wedding vows service. The delayed 150 years anniversary celebration event went well and was attended by a lot of previous clergy members of the parish.

The newly formed Children's Chapel is now a good space in church but needs expanding in order to define separate "age related" areas,

Community events organised by Knowsley Council started this year and hopefully St Chads will be included in their future plans.

ST ANDREWS

Late in the year, a flood happened in the Vicarage following a burst pipe which has meant that Reverend Anne Lawlor has been away from the parish dealing with the aftermath.

We have had good children's events and we have been able to keep on top of small repairs to the building.

Hall rentals continue to be the major source of income for the church and these groups are also providing for some of the needs of the community.

THE FUTURE

The pandemic brought a lot of change and we are still working out how we will be different in the future. We know, however, that things will be different and this goes for church too. The PCC has been working with a consultant funded by the Deanery to help the clergy team and the PCC look through how we work together and how to prioritise the limited "people" resource that we have.

Membership Details

Membership of the Parochial Church Council (PCC) during the year was as set out below :

ST CHADS

Rev J Fagan
D Patterson
P Collins (Treasurer)
J Williams
K Collins.
C Collins (ex-officio)

ST MARTINS

Rev P Lea
P Cummins
M Myles
A Collinson
A Wilson (from May 23)

ST ANDREWS

Rev A Lawlor
D Ridgeway
D Hayden
V Hudson
J Ridgeway (ex-officio)

Parochial Church Council of Kirkby

Annual Report for the year ended (Continued)

Electoral Roll Details

The number of members on the Parish Electoral Roll was as set out below:

	May-22	May-21
St Chads	36	36
St Martins	22	24
St Andrews	29	35
	<u>87</u>	<u>95</u>

Trustee Induction

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Public Interest Statement

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

Risk Statement

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety, suitable people have been identified in each church to become Health and Safety Officers. A Health & Safety policy has been approved and reviewed. Also, with regard to SafeGuarding, a suitable person has been identified to become the SafeGuarding Officer in conjunction with the Under 18's co-ordinator.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the 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 business.

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.

On behalf of the PCC
Rev'd J Fagan
4th October 2023

**Parochial Church Council of
Kirkby**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of Kirkby**

This report on the accounts of the PCC for the year ended 31st December, 2022 which are set out on pages 7 to 15 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and the Regulations;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr C S Hughes.
106 Stanley Park
Litherland
Liverpool
L21 9JU**

4th October 2023

**Parochial Church Council of
Kirkby**

**Statement of Financial Activities
for the year ended 31st December, 2022**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2022 £	2021 £
INCOME FROM:					
Donations and Legacies	2	32,739	22,272	55,011	54,423
Charitable Activities	3	30,680	0	30,680	31,776
Other Trading Activities	4	8,028	0	8,028	524
Investments	5	685	0	685	35
Other	6	0	0	0	0
TOTAL INCOME		<u>72,132</u>	<u>22,272</u>	<u>94,404</u>	<u>86,758</u>
EXPENDITURE ON:					
Charitable Activities	7	67,841	12,851	80,692	95,915
Raising Funds	8	3,345	211	3,556	342
TOTAL EXPENDITURE		<u>71,186</u>	<u>13,062</u>	<u>84,248</u>	<u>96,257</u>
NET INCOME/(EXPENDITURE)		946	9,210	10,156	(9,499)
TRANSFERS		10,409	(10,409)	0	0
NET MOVEMENT IN FUNDS		<u>11,355</u>	<u>(1,199)</u>	<u>10,156</u>	<u>(9,499)</u>
RECONCILIATION OF FUNDS					
Funds brought forward at 1st January, 2022		<u>300,126</u>	<u>21,122</u>	<u>321,248</u>	<u>330,747</u>
Funds carried forward at 31st December, 2022		<u>311,481</u>	<u>19,923</u>	<u>331,404</u>	<u>321,248</u>

**Parochial Church Council of
Kirkby**

Balance Sheet at 31st December, 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	190,000	190,000
CURRENT ASSETS			
Debtors	11	5,000	3,913
CBF Deposit Funds		51,747	51,075
Cash at bank and in hand		87,971	78,254
		<u>144,718</u>	<u>133,242</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	3,314	1,994
NET CURRENT ASSETS		<u>141,404</u>	<u>131,248</u>
LOANS DUE AFTER ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>331,404</u></u>	<u><u>321,248</u></u>
FUNDS OF THE CHARITY			
Unrestricted	14	311,481	300,126
Restricted	15	19,923	21,122
		<u><u>331,404</u></u>	<u><u>321,248</u></u>

Approved by the Parochial Church Council on 4th October 2023 and signed on its behalf by:

.....
Rev'd J Fagan

.....
Mr P Collins

The notes on pages 9 to 15 form part of these accounts.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022**

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP 2015).

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

Funds

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

Restricted funds are funds subject to specific conditions imposed by the donors.

Endowment funds are funds subject to the restriction that the capital may not be spent, but must be invested - the income from which is to be spent in accordance with the donors restrictions.

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

The accounts include all 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 main affiliation to another body nor those that are informal gatherings of church members.

Income From:

Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

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.

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

Charitable Activities

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

Other Trading Activities

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

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 year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December .

Parochial Church Council of Kirkby

Notes to the Financial Statements for the year ended 31st December, 2022 (continued)

1 Accounting policies (cont.)

Expenditure On:

Charitable Activities

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

The Diocesan Quota and Stipend are accounted for when payable. Any quota 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.

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.

It is the practice of the PCC to maintain its properties in a continual state of sound repair. Accordingly for such properties their lives are so long and the residual values are such that depreciation is insignificant. Any permanent diminution in value of such properties are charged to Income and Expenditure account.

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. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £5000 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment and other fixtures are depreciated on a straight line basis over 4 years. Individual items of equipment and fixtures with a purchase price of £5000 or less are written off when the asset is acquired.

Reserves

It is the long term intention of the trustees to maintain sufficient unrestrictive reserves so that they represent the equivalent of 12 months worth of running expenses.

Current Assets

Amounts owing to the PCC 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.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022 (continued)**

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
2 <u>Donations and Legacies</u>						
Planned Giving:						
Covenants/Gift Aid donations	9,127	0	9,127	9,284	0	9,284
Income Tax recoverable	2,379	0	2,379	2,400	0	2,400
Other planned giving	2,070	0	2,070	2,779	0	2,779
Collections (open plate) at all service	6,557	0	6,557	4,592	0	4,592
Sundry donations & appeals etc	5,514	0	5,514	1,967	0	1,967
Donation re Accountancy Charges	1,200	0	1,200	1,200	0	1,200
Heritage Lottery Fund	0	15,122	15,122	0	5,597	5,597
Grants	5,892	7,150	13,042	5,778	20,826	26,604
	<u>32,739</u>	<u>22,272</u>	<u>55,011</u>	<u>28,000</u>	<u>26,423</u>	<u>54,423</u>
3 <u>Charitable Activities</u>						
Wedding and funeral fees received	10,593	0	10,593	16,083	0	16,083
Church hall lettings	20,087	0	20,087	15,664	0	15,664
Café Income	0	0	0	29	0	29
	<u>30,680</u>	<u>0</u>	<u>30,680</u>	<u>31,776</u>	<u>0</u>	<u>31,776</u>
4 <u>Other Trading Activities</u>						
Fetes and Other Fundraising	8,028	0	8,028	524	0	524
	<u>8,028</u>	<u>0</u>	<u>8,028</u>	<u>524</u>	<u>0</u>	<u>524</u>
5 <u>Investments</u>						
Dividends and interest	685	0	685	35	0	35
	<u>685</u>	<u>0</u>	<u>685</u>	<u>35</u>	<u>0</u>	<u>35</u>
6 <u>Other</u>						
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>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022 (continued)**

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
7 <u>Charitable Activities</u>						
Missionary & charitable giving:						
Sundry	600	0	600	802	0	802
Ministry:						
Parish Share	31,767	1,000	32,767	26,027	6,738	32,765
Clergy expenses	761	0	761	301	0	301
Other clergy costs	7,808	0	7,808	7,805	0	7,805
Church/Hall costs (heat & light etc)	6,399	6,000	12,399	5,090	0	5,090
Church/Hall repairs	6,170	0	6,170	2,119	0	2,119
Roof/Emergency Replacement Work	0	4,713	4,713	6,799	26,149	32,948
Youth/Childrens Work	130	358	488	0	856	856
Courses & training	0	0	0	0	720	720
Parish Licences	225	0	225	408	0	408
Church Service Costs	1,749	150	1,899	872	0	872
Insurance	6,202	0	6,202	5,903	0	5,903
Sundry Expenses	2,889	630	3,519	1,177	459	1,636
Telephone costs	213	0	213	268	0	268
Printing, postage & stationery	1,362	0	1,362	682	0	682
Professional fees	216	0	216	300	1,010	1,310
Independent examiner's fees	150	0	150	230	0	230
Accountancy charges	1,200	0	1,200	1,200	0	1,200
	<u>67,841</u>	<u>12,851</u>	<u>80,692</u>	<u>59,983</u>	<u>35,932</u>	<u>95,915</u>
8 <u>Raising Funds</u>						
Giving Envelopes	34	0	34	217	0	217
Costs of fetes and fundraising events	3,311	211	3,522	125	0	125
	<u>3,345</u>	<u>211</u>	<u>3,556</u>	<u>342</u>	<u>0</u>	<u>342</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022 (continued)**

9 Staff Costs	2022	2021
	£	£
Wages and Salaries	0	0
Employers NI	0	0
	<u>0</u>	<u>0</u>
Number of employees	0	0
There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties, apart from those included in note 16 and working expenses.		

10 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January, 2022	190,000	0	190,000
Additions	0	0	0
Disposals	0	0	0
At 31st December, 2022	<u>190,000</u>	<u>0</u>	<u>190,000</u>
DEPRECIATION			
At 1st January, 2022	0	0	0
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December, 2022	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 31st December, 2022	<u>190,000</u>	<u>0</u>	<u>190,000</u>
At 31st December , 2021	<u>190,000</u>	<u>0</u>	<u>190,000</u>

The freehold land and buildings comprise the Church Hall at St Martins, together with the Parish Hall.

11 Debtors	2022	2021
	£	£
Income Tax recoverable	4,450	3,360
Other Debtors	550	553
	<u>5,000</u>	<u>3,913</u>
12 Creditors: Amounts falling due within one year	2022	2021
	£	£
Creditors for Goods and Services	30	0
Other Creditors	1,584	1,294
Accruals and Deferred Income	1,700	700
	<u>0</u>	<u>0</u>
	<u>3,314</u>	<u>1,994</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022 (continued)**

13 Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	190,000	0	190,000
Current Assets	124,795	19,923	144,718
Current Liabilities	(3,314)	0	(3,314)
Long Term Liabilities	0	0	0
Fund Balance	311,481	19,923	331,404

14 Designated Funds	2021 £	Income £	Expenditure £	Transfers £	2022 £
These comprised of the following:					
General Funds	98,363	72,129	69,288	10,409	111,613
Parish Hall Capital Asset Fund	90,000	0	0	0	90,000
St Chads Insurance Claim Fund	4,725	0	1,898	0	2,827
St Martins Hall Capital Asset Fund	100,000	0	0	0	100,000
Building/Restoration Work	934	3	0	0	937
T Gibson Legacy Fund	1,000	0	0	0	1,000
Parish Worship and Music	5,104	0	0	0	5,104
	300,126	72,132	71,186	10,409	311,481

The Unrestricted Funds are for the following purposes.

General Funds - These are funds for the general purposes of the charity.

Parish Hall Capital Asset Fund - This relates to the property known as the parish hall.

St Chads Insurance claim Fund - this relates to insurance claims received towards work yet to be done.

St Martin's Hall Capital Asset Fund - This relates to the property known as the St Martin's church hall.

Building/Restoration Work - Funds specifically designated for the church buildings in the parish.

T Gibson Legacy Fund - This relates to a donation from an individual which the parish wish to allocate towards a specific project

Parish Worship and Music - These are funds specifically designated for inivative worship and music in the parish.

15 Restricted Funds	2021 £	Income £	Expenditure £	Transfers £	2022 £
These comprised of the following:					
Parish Children's Work	450	0	358	0	92
St Andrews' Childrens Fund	452	0	0	0	452
St Andrews' Promotion Fund	250	0	0	0	250
St Andrews' Signage Fund	480	0	0	0	480
St Andrews' Bereavement Fund	1,380	0	0	0	1,380
St Chad's Maternity Cover Fund	1,300	0	0	0	1,300
St Chad's Accessibility Fund	4,400	0	630	0	3,770
St Chad's Roof Fund	0	15,122	4,713	(10,409)	0
St Chads Contactless Fund	410	0	211	0	199
St Chads Graveyard Fund	4,500	0	0	0	4,500
Deanery Mission Grants	7,500	0	0	0	7,500
Other Grants	0	7,150	7,150	0	0
	21,122	22,272	13,062	(10,409)	19,923

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2022 (continued)**

The Restricted Funds are for the following purposes.

Parish Children's Work	This fund relates to monies for children's work in the parish as a whole.
St Andrews' Childrens Fund	This fund relates to monies for children's work in St Andrew's church.
St Andrews Promotion Fund	This fund relates to monies for the promotion of St Andrew's church.
St Andrews' Signage Fund	This fund relates to monies for a new sign for St Andrew's church.
St Andrews' Bereavement Fu	This fund relates to funding for bereavement work in the parish
St Chad's Maternity Cover Fu	This was a grant towards costs incurred for cover during Maternity Leave.
St Chad's Accessibility Fund	This was a grant towards works on improving accessibility to the church.
St Chad's Roof Fund	Funds collected for work on the church roof partly funded by the Lottery.
St Chads Contactless Fund	This fund relates to monies for contactless donations at St Chads church.
St Chads Graveyard Fund	This fund relates to monies recived towards work on the graveyard.
Deanery Mission Grants	This fund relates to monies from the Deanery towards parish mission.
Other Grants	This fund relates to other grants received towards parish expenditure.

16 Related parties

A number of trustees are also trustees of a related charity, Centre 63 (Kirkby) Limited (Registered Charity No. 700064).

Centre 63 currently occupies premises under the trusts provided for in a conveyance dated 28th November 1963 as amended by a scheme of the Charity Commission sealed 15th September 1992. The premises are held by the Diocesan Board of Finance for the Parochial Church Council of Kirkby on terms which allow use by Centre 63 on at least five nights a week and at other periods as may be required.

Accounts

**Parochial Church Council of
Kirkby**

Financial Statements

for the year ended 31st December, 2021

Charity Number 1130754

Parochial Church Council of Kirkby

Charity Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Kirkby		
Charity Registration Number:	1130754		
Governing Document:	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.		
Team Rector:	Rev'd J Fagan 27 Shakespeare Avenue Kirkby L32 9SH		
Team Vicars:	Rev'd A Lawlor St Andrews Vicarage 9 Redwood Way Kirkby L33 4DU	Rev'd P Lea The Rectory Old Hall Lane Kirkby L32 5TH	
Bankers:	TSB plc 9 Derby Street Ormskirk L39 2BN	Lloyds plc 145 Cherryfield Drive Kirkby L32 8SE	NatWest Bank plc 24 New Town Gardens Kirkby L32 8RU
Solicitors:	Dickinson, Parker Hill Derby Street Ormskirk Lancs		
Independent Examiner:	Mr C S Hughes. 106 Stanley Park Litherland Liverpool L21 9JU		

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2021

The trustees present their annual report and the financial statements for the year ended 31st December, 2021.

Governing instrument

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Objects

The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties.

The PCC has delegated much of its day to day responsibilities to the respective District Church Councils (DCCs) of St. Chad, St. Martin and St. Andrew, who have responsibilities with the Team clergy, the Reverend Jeremy Fagan at St Martin's (Team Rector), the Reverend Anne Lawlor at St Andrew's and Reverend Phillipa Lea at St Chad's.

These DCCs meet at regular intervals between bi-monthly PCC meetings.

Results for the year

The results for the year are set out on page 7.

Review of the year

KIRKBY TEAM MINISTRY

2021 began in the way that we all hoped to avoid, with another lockdown. As a result, our churches were closed between Christmas and Easter, and we moved worship back online and by post. The rest of the year was a story of gradually emerging from the pandemic, and rebuilding our services and life together, although we finished the year with another peak of Covid, and much anxiety about what the right thing to do was with Christmas services. This increase in cases in the second half of the year made it extremely hard to plan, and many of the things that we'd assumed we'd be able to do in the autumn were unable to happen as planned.

Getting back things that we'd lost for some time reminded us of how important they are to us. When we could sing in church again, for example, it was a wonderful feeling, even if it made us aware of how out of practice we were !

PCC continued to meet during the lockdown via Zoom, and despite the limitations of the technology, we were able to have productive and positive conversations.

New initiatives included the preparations for bereavement support groups, and some outdoor family services at Easter and Christmas, which were well attended. We ran the national church's Living in Love and Faith course, which was well attended here in Kirkby, sparking some good and interesting discussions, and we were well represented when the deanery ran the course. Two of our churches are registered as inclusive Churches.

During the year, we continued to miss so many moments of shared life together - the big liturgical and social events, as well as the less formal conversations that happen naturally and organically. We continue to pray for those who have lost loved ones, and who haven't been able to grieve or get support because of isolation.

Finally, a huge thank you to everyone who contributes to the life of the parish, whether through volunteering their time, financial giving, or by supporting those around them who need it the most.

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended 31st December, 2021
(Continued)**

ST MARTINS

Like the other churches, St Martin's year was dominated by Covid and the lockdown and restrictions. We gradually returned to something approaching normal, and took the decision to receive communion in two kinds using small cups. This along with the return to singing in services made Sundays feel more familiar, and we were delighted to celebrate two young people being admitted to receive Communion for the first time in the autumn, both of which had to be delayed by the pandemic.

We continue to wait for a new tenant in the hall, although we are in the process of drawing up a lease and look forward to them starting there, which will free us up in terms of both time and our finances, to focus on what we should be doing as a church.

The midweek lunch returned for a time, but was put on hold again due to Covid. It was really special at Christmas to have services in church again, after missing 2020, but numbers were very low, probably due to the ongoing anxiety around levels of infection.

A huge thank you to everyone who supports St Martin's as a volunteer, through their time and energy, and through their financial support of the church.

YOUTH AND CHILDREN'S REPORT

All churches continue to offer a warm welcome to children as part of our Sunday worship. Churches had all age worship service as well as equipment for children during regular worship services, however, during 2021 a lot of work still had to be postponed.

We also undertook some very successful children's activities in the school holidays that attracted many families from the local community. We moved the date of the Christmas crib service in response to the feedback we got from those families and held a Christingle service earlier in December.

A big thank you to Caroline Collins for all her work and ideas for those events and we also benefited from the ideas of Vicky Hodgson, a local mum, who has been very supportive, so a big thank you to her too.

CENTRE 63

Centre 63 has been able to grow the services that it has offered to the young people that it works with. Good relations with funders have meant that projects have continued. A big thank you to the staff and volunteers for the time and energy that they commit to the work of the Centre.

KIRKBY CHURCH OF ENGLAND SCHOOL

Kirkby C of E school have had a good year, carrying on with the important work of the school. Although the pandemic curtailed a lot of learning for the children in school, a lot of work continued with home working until school re-opened but regular covid "clusters" meant staff and children being off school again.

BEREAVEMENT SUPPORT GROUP

In 2022 we have begun the bereavement support group, with money from the Suez fund that we received in 2021. We have trained 5 volunteers from the church and in 2022 we opened the St Andrews church doors to those in need of support after a significant loss.

ST CHADS

As is often the case at St. Chad's this year has felt dominated by concerns around the state of repair of the building, and financial concerns. However, following the successful bid to the Heritage Lottery fund in 2020, emergency work commenced on urgent building repairs in 2021.

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2021 (Continued)

ST CHADS (continued)

Following Covid restrictions "in-person" services were ceased for a long period of time but an "on-line" presence started which was supplemented by hand delivery of resources at key dates in the church calendar.

Rev'd Norma Nelson who is a retired minister who lives locally also assisted St Chad's with worship when she is able and once again it was greatly appreciated.

ST ANDREWS

We are just over a year back into worshipping and it feels as though we are now church again. We arrived back with socially distanced chairs, no singing, no communion and masks. We are still working hard to keep people safe and are still encouraging mask wearing where possible, as covid numbers are still high, but it's nice that we can socialise again after the service and can enjoy sharing communion and singing again.

We have welcomed people into church - both old and new to St Andrews and it's lovely to have that sense of community again especially after we lost so many important members. We had a very good Easter and we journeyed together in a very deep way spiritually over Holy Week and we look forward to 2022 as a year where we may experience the joy of the risen Lord in new and exciting ways.

Our community group delivered Christmas bags for those at Fairhaven again.

We also held our carol service in the morning which meant more of our Sunday morning congregation could enjoy the service.

The church is to undertake a vision day once the parish, as a whole, have had their visioning for the future. Unfortunately, the church finances are running at a deficit and work in this area is to be undertaken.

THE FUTURE

The pandemic has brought a lot of change and we are still working out how we will be different in the future. We know, however, that things will be different and this goes for church too. The PCC has decided on three groups to look at how we need to change.

Governance: This will look at how PCC's and DCC's work, how the churches can work better together, so we can become more of one parish, this may mean centralising things and services.

Community Links: How we can work better together with partners in our community.

Social Life: Planning some social activities for all three churches.

Membership Details

Membership of the Parochial Church Council (PCC) during the year was as set out below :

ST CHADS

Rev P Lea
D Patterson
C Smith (to May 2022)
J Williams
P Collins (Treasurer)
K Collins.
C Collins (ex-officio)

ST MARTINS

Rev J Fagan
P Cummins
M Myles
A Collinson

ST ANDREWS

Rev A Lawlor
D Ridgeway
D Hayden (from May 2021)
V Hudson (from May 2021)
J Ridgeway (ex-officio)

Parochial Church Council of Kirkby

Annual Report for the year ended (Continued)

Electoral Roll Details

The number of members on the Parish Electoral Roll was as set out below:

	May-21	April-20
St Chads	36	36
St Martins	24	23
St Andrews	35	36
	<u>95</u>	<u>95</u>

Trustee Induction

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Public Interest Statement

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

Risk Statement

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety, suitable people have been identified in each church to become Health and Safety Officers. A Health & Safety policy has been approved and reviewed. Also, with regard to SafeGuarding, a suitable person has been identified to become the SafeGuarding Officer in conjunction with the Under 18's co-ordinator.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the 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 business.

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.

On behalf of the PCC
Rev'd J Fagan
7th September 2022

**Parochial Church Council of
Kirkby**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of Kirkby**

This report on the accounts of the PCC for the year ended 31st December, 2021 which are set out on pages 7 to 15 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and the Regulations;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr C S Hughes.
106 Stanley Park
Litherland
Liverpool
L21 9JU**

7th September 2022

**Parochial Church Council of
Kirkby**

**Statement of Financial Activities
for the year ended 31st December, 2021**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2021 £	2020 £
INCOME FROM:					
Donations and Legacies	2	28,000	26,423	54,423	83,041
Charitable Activities	3	31,776	0	31,776	22,150
Other Trading Activities	4	524	0	524	619
Investments	5	35	0	35	181
Other	6	0	0	0	32,167
TOTAL INCOME		<u>60,335</u>	<u>26,423</u>	<u>86,758</u>	<u>138,158</u>
EXPENDITURE ON:					
Charitable Activities	7	59,983	35,932	95,915	108,751
Raising Funds	8	342	0	342	625
TOTAL EXPENDITURE		<u>60,325</u>	<u>35,932</u>	<u>96,257</u>	<u>109,376</u>
NET INCOME/(EXPENDITURE)		10	-9,509	-9,499	28,782
TRANSFERS		877	-877	0	0
NET MOVEMENT IN FUNDS		<u>887</u>	<u>-10,386</u>	<u>-9,499</u>	<u>28,782</u>
RECONCILIATION OF FUNDS					
Funds brought forward at 1st January, 2021		<u>299,239</u>	<u>31,508</u>	<u>330,747</u>	<u>301,965</u>
Funds carried forward at 31st December, 2021		<u>300,126</u>	<u>21,122</u>	<u>321,248</u>	<u>330,747</u>

**Parochial Church Council of
Kirkby**

Balance Sheet at 31st December, 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	190,000	190,000
CURRENT ASSETS			
Debtors	11	3,913	3,005
CBF Deposit Funds		51,075	66,041
Cash at bank and in hand		78,254	79,791
		<u>133,242</u>	<u>148,837</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	1,994	8,090
NET CURRENT ASSETS		<u>131,248</u>	<u>140,747</u>
LOANS DUE AFTER ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>321,248</u></u>	<u><u>330,747</u></u>
FUNDS OF THE CHARITY			
Unrestricted	14	300,126	299,239
Restricted	15	21,122	31,508
		<u><u>321,248</u></u>	<u><u>330,747</u></u>

Approved by the Parochial Church Council on 7th September 2022 and signed on its behalf by:

.....
Rev'd J Fagan

.....
Mr P Collins

The notes on pages 9 to 15 form part of these accounts.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021**

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP 2015).

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

Funds

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

Restricted funds are funds subject to specific conditions imposed by the donors.

Endowment funds are funds subject to the restriction that the capital may not be spent, but must be invested - the income from which is to be spent in accordance with the donors restrictions.

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

The accounts include all 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 main affiliation to another body nor those that are informal gatherings of church members.

Income From:

Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

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.

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

Charitable Activities

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

Other Trading Activities

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

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 year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December .

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

1 Accounting policies (cont.)

Expenditure On:

Charitable Activities

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

The Diocesan Quota and Stipend are accounted for when payable. Any quota 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.

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.

It is the practice of the PCC to maintain its properties in a continual state of sound repair. Accordingly for such properties their lives are so long and the residual values are such that depreciation is insignificant. Any permanent diminution in value of such properties are charged to Income and Expenditure account.

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. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £5000 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment and other fixtures are depreciated on a straight line basis over 4 years. Individual items of equipment and fixtures with a purchase price of £5000 or less are written off when the asset is acquired.

Reserves

It is the long term intention of the trustees to maintain sufficient unrestrictive reserves so that they represent the equivalent of 12 months worth of running expenses.

Current Assets

Amounts owing to the PCC 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.

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
2 <u>Donations and Legacies</u>						
Planned Giving:						
Covenants/Gift Aid donations	9,284	0	9,284	8,514	0	8,514
Income Tax recoverable	2,400	0	2,400	2,752	0	2,752
Other planned giving	2,779	0	2,779	3,109	0	3,109
Collections (open plate) at all services	4,592	0	4,592	2,249	0	2,249
Sundry donations & appeals etc	1,967	0	1,967	2,190		2,190
Donation re Accountancy Charges	1,200	0	1,200	1,200	0	1,200
Heritage Lottery Fund	0	5,597	5,597	0	17,990	17,990
Grants	5,778	20,826	26,604	9,531	35,506	45,037
	<u>28,000</u>	<u>26,423</u>	<u>54,423</u>	<u>29,545</u>	<u>53,496</u>	<u>83,041</u>
3 <u>Charitable Activities</u>						
Wedding and funeral fees received	16,083	0	16,083	8,313	0	8,313
Church hall lettings	15,664	0	15,664	13,725	0	13,725
Ministry of fun	0	0	0	0	0	0
Café Income	29	0	29	62	0	62
Miscellaneous	0	0	0	50	0	50
	<u>31,776</u>	<u>0</u>	<u>31,776</u>	<u>22,150</u>	<u>0</u>	<u>22,150</u>
4 <u>Other Trading Activities</u>						
Fetes and Other Fundraising	524	0	524	619	0	619
Sundry	0	0	0	0	0	0
	<u>524</u>	<u>0</u>	<u>524</u>	<u>619</u>	<u>0</u>	<u>619</u>
5 <u>Investments</u>						
Dividends and interest	35	0	35	175	6	181
	<u>35</u>	<u>0</u>	<u>35</u>	<u>175</u>	<u>6</u>	<u>181</u>
6 <u>Other</u>						
Sale of assets	0	0	0	32,167	0	32,167
	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,167</u>	<u>0</u>	<u>32,167</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
7 <u>Charitable Activities</u>						
Missionary & charitable giving:						
Sundry	802	0	802	1,200	0	1,200
Ministry:			0			0
Parish Share	26,027	6,738	32,765	33,849	0	33,849
Clergy expenses	301	0	301	0	0	0
Other clergy costs	7,805	0	7,805	6,922	250	7,172
Maternity Cover	0	0	0	0	4,700	4,700
Church/Hall costs (heat & light etc)	5,090	0	5,090	6,687	0	6,687
Church/Hall repairs	2,119	0	2,119	2,301	2,880	5,181
Roof/Emergency Replacement Work	6,799	26,149	32,948	0	32,170	32,170
Youth/Childrens Work	0	856	856	183	0	183
Catering expenses	0	0	0	71	0	71
Courses & training	0	720	720	0	0	0
Parish Licences	408	0	408	250	0	250
Church Service Costs	872	0	872	1,060	0	1,060
Insurance	5,903	0	5,903	9,639	0	9,639
Music/Organists fees	0	0	0	0	0	0
Sundry Expenses	1,177	459	1,636	995	590	1,585
Telephone costs	268	0	268	0	0	0
Printing, postage & stationery	682	0	682	339	500	839
Professional fees	300	1,010	1,310	540		540
Independent examiner's fees	230	0	230	200	0	200
Accountancy charges	1,200	0	1,200	1,200	0	1,200
Loan Interest	0	0	0	2,225	0	2,225
	<u>59,983</u>	<u>35,932</u>	<u>95,915</u>	<u>67,661</u>	<u>41,090</u>	<u>108,751</u>
8 <u>Raising Funds</u>						
Giving Envelopes	217	0	217	132	0	132
Costs of fetes and fundraising events	125	0	125	493	0	493
	<u>342</u>	<u>0</u>	<u>342</u>	<u>625</u>	<u>0</u>	<u>625</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

9 Staff Costs	2021	2020
	£	£
Wages and Salaries	0	0
Employers NI	0	0
	<u>0</u>	<u>0</u>

Number of employees 0 0

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties, apart from those included in note 16 and working expenses.

10 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January, 2021	190,000	0	190,000
Additions	0	0	0
Disposals	0	0	0
At 31st December, 2021	<u>190,000</u>	<u>0</u>	<u>190,000</u>
DEPRECIATION			
At 1st January, 2021	0	0	0
Charge for the year	0	0	0
Depreciation on disposals	0	0	0
At 31st December, 2021	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 31st December, 2021	<u>190,000</u>	<u>0</u>	<u>190,000</u>
At 31st December , 2020	<u>190,000</u>	<u>0</u>	<u>190,000</u>

The freehold land and buildings comprise the Church Halls at St Martins, together with the Parish Hall. St Marks' hall was sold in the year.

Fixtures and Fittings did comprise of a fence around St Marks Church and playground equipment which were sold in the year.

11 Debtors	2021	2020
	£	£
Income Tax recoverable	3,360	2,550
Other Debtors	553	455
	<u>3,913</u>	<u>3,005</u>

12 Creditors: Amounts falling due within one year	2021	2020
	£	£
Creditors for Goods and Services	0	5,066
Other Creditors	1,294	2,324
Accruals and Deferred Income	700	700
	<u>0</u>	<u>0</u>
	<u>1,994</u>	<u>8,090</u>

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

13 Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	190,000	0	190,000
Current Assets	112,120	21,122	133,242
Current Liabilities	-1,994	0	-1,994
Long Term Liabilities	0	0	0
Fund Balance	300,126	21,122	321,248

14 Designated Funds	2020 £	Income £	Expenditure £	Transfers £	2021 £
These comprised of the following:					
General Funds	101,916	55,610	60,040	877	98,363
Parish Hall Capital Asset Fund	90,000	0	0	0	90,000
St Chads Insurance Claim Fund	0	4,725	0	0	4,725
St Martins Hall Capital Asset Fund	100,000	0	0	0	100,000
Building/Restoration Work	1,219	0	285	0	934
T Gibson Legacy Fund	1,000	0	0	0	1,000
Parish Worship and Music	5,104	0	0	0	5,104
	299,239	60,335	60,325	877	300,126

The Unrestricted Funds are for the following purposes.

General Funds - These are funds for the general purposes of the charity.

Parish Hall Capital Asset Fund - This relates to the property known as the parish hall.

St Chads Insurance claim Fund - this relates to insurance claims received towards work yet to be done.

St Martin's Hall Capital Asset Fund - This relates to the property known as the St Martin's church hall.

Building/Restoration Work - Funds specifically designated for the church buildings in the parish.

T Gibson Legacy Fund - This relates to a donation from an individual which the parish wish to allocate towards a specific project

Parish Worship and Music - These are funds specifically designated for inivative worship and music in the parish.

15 Restricted Funds	2020 £	Income £	Expenditure £	Transfers £	2021 £
These comprised of the following:					
Parish Children's Work	460	800	810	0	450
Parish Share Credit Fund	0	6,738	6,738	0	0
St Andrews' Childrens Fund	498	0	46	0	452
St Andrews' Promotion Fund	250	0	0	0	250
St Andrews' Signage Fund	480	0	0	0	480
St Andrews' Bereavement Fund	2,100	0	720	0	1,380
St Chad's Maternity Cover Fund	1,300	0	0	0	1,300
St Chad's Accessibility Fund	3,400	1,000	0	0	4,400
St Chad's Roof Fund	0	2,893	2,016	-877	0
St Chads Contactless Fund	410	0	0	0	410
St Chads Emergency Fund	15,110	10,033	25,143	0	0
St Chads Graveyard Fund	0	4,500	0	0	4,500
Deanery Mission Grants	7,500	459	459	0	7,500
	31,508	26,423	35,932	-877	21,122

**Parochial Church Council of
Kirkby**

**Notes to the Financial Statements
for the year ended 31st December, 2021 (continued)**

The Restricted Funds are for the following purposes.

Parish Children's Work	This fund relates to monies for children's work in the parish as a whole.
Parish Share Credit Fund	This relates to funds from Central Church towards parish share allocations.
St Andrews' Childrens Fund	This fund relates to monies for children's work in St Andrew's church.
St Andrews Promotion Fund	This fund relates to monies for the promotion of St Andrew's church.
St Andrews' Signage Fund	This fund relates to monies for a new sign for St Andrew's church.
St Andrews' Bereavement Fu	This fund relates to funding for bereavement work in the parish
St Chad's Maternity Cover Fu	This was a grant towards costs incurred for cover during Maternity Leave.
St Chad's Accessibility Fund	This was a grant towards works on improving accessibility to the church.
St Chad's Roof Fund	Funds collected for work on the church roof partly funded by the Lottery.
St Chads Contactless Fund	This fund relates to monies for contactless donations at St Chads church.
St Chads Emergency Fund	This fund relates to monies for Emergency Building work.
St Chads Graveyard Fund	This fund relates to monies recived towards work on the graveyard.
Deanery Mission Grants	This fund relates to monies from the Deanery towards parish mission.

16 Related parties

A number of trustees are also trustees of a related charity, Centre 63 (Kirkby) Limited (Registered Charity No. 700064).

Centre 63 currently occupies premises under the trusts provided for in a conveyance dated 28th November 1963 as amended by a scheme of the Charity Commission sealed 15th September 1992. The premises are held by the Diocesan Board of Finance for the Parochial Church Council of Kirkby on terms which allow use by Centre 63 on at least five nights a week and at other periods as may be required.

Accounts

**Parochial Church Council of
Kirkby**

Financial Statements

for the year ended 31st December, 2020

Charity Number 1130754

Parochial Church Council of Kirkby

Charity Information

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Kirkby		
Charity Registration Number:	1130754		
Governing Document:	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.		
Team Rector:	Rev'd J Fagan 27 Shakespeare Avenue Kirkby L32 9SH		
Team Vicars:	Rev'd A Lawlor St Andrews Vicarage 9 Redwood Way Kirkby L33 4DU	Rev'd P Lea The Rectory Old Hall Lane Kirkby L32 5TH	
Bankers:	TSB plc 9 Derby Street Ormskirk L39 2BN	Lloyds plc 145 Cherryfield Drive Kirkby L32 8SE	NatWest Bank plc 24 New Town Gardens Kirkby L32 8RU
Solicitors:	Dickinson, Parker Hill Derby Street Ormskirk Lancs		
Independent Examiner:	Mr C S Hughes. 106 Stanley Park Litherland Liverpool L21 9JU		

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2020

The trustees present their annual report and the financial statements for the year ended 31st December, 2020.

Governing instrument

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Objects

The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties.

The PCC has delegated much of its day to day responsibilities to the respective District Church Councils (DCCs) of St. Chad, St. Martin and St. Andrew, who have responsibilities with the Team clergy, the Reverend Jeremy Fagan at St Martin's (Team Rector), the Reverend Anne Lawlor at St Andrew's and Reverend Phillipa Lea at St Chad's.

These DCCs meet at regular intervals between bi-monthly PCC meetings.

Results for the year

The results for the year are set out on page 7.

Review of the year

KIRKBY TEAM MINISTRY

2020 began with the completion of the roof repairs at St Chad's, a successful Week of Prayer for Christian Unity with our friends from other churches in Kirkby, and two and a half months of planning for a normal year. Then, like the rest of the country, we adjusted quickly to the necessity of lockdown, social distancing, and the closure of buildings.

Worship moved online, with the need to learn about new technologies and ways of working, as well as remembering those who were even more isolated than the rest of us by digital exclusion. We circulated a weekly newsletter, which went out to around 50 people each week via email, and a similar number each week by post. We used Facebook and YouTube for services, as well as a dial-a-sermon line and the quality improved as we learnt how to use them. Thanks to a grant from Together Liverpool, we were able to distribute bags with candles and reflections for Advent, as well as 'Christingle in a bag' for families.

When we were able to reopen, we missed being able to sing together very much (apart from outside briefly at Christmas) and Communion has been only in one kind ever since.

The lockdown has had a huge impact on our finances and we are extremely grateful for the support of the deanery, in particular our Area Dean, Malcolm Rogers, who has been instrumental in arranging several grants.

The sale of the St Mark's site finally completed, which has provided us with a financial cushion, but it is desperately sad to see that, despite assurances to the contrary, the purchasers have still not cleared the site and the building has deteriorated significantly.

We missed so many moments of shared life together - the big liturgical and social events, as well as the less formal conversations that happen naturally and organically. We continue to pray for those who have lost loved ones and who haven't been able to grieve or get support because of isolation.

Finally, a huge thank you to everyone who contributes to the life of the parish, whether through volunteering time, financial giving, or by supporting those around them who need it the most.

ST MARTINS

Like everyone else, this year has been a strange year. The first part of the year continued with the saga of the hall tenants, who finally went into administration at the beginning of March. The burden of dealing with this has put a huge strain on us and we are extremely keen to avoid any such situation arising again. We have been marketing the hall for future tenants and at the time of writing, it is looking positive as to future use.

**Parochial Church Council of
Kirkby**

**Annual Report for the year ended 31st December, 2020
(Continued)**

ST MARTINS (continued)

Church life has been plunged into uncertainty because of the pandemic, but members of St Martin's were active in supporting one another and we were glad to be back in person in September. At Christmas, Carols in the Car Park was a highlight (being able to actually sing together was wonderful) and we are looking forward to restarting other church groups.

A huge thank you to everyone who works so hard to make St Martin's what it is and especially to Tose and Andrew Wilson who stood down this year as Treasurer and Secretary for all that they've put into supporting St Martin's.

YOUTH AND CHILDREN'S REPORT

All churches continue to offer a warm welcome to children as part of our Sunday worship. Churches had all age worship service as well as equipment for children during regular worship services, however, during 2020 a lot of work had to be postponed.

At the start of the year Messy Church continued to go well in Kirkby C of E School. Many thanks to Caroline for running it single handed.. Most of the children attending Messy Church do not already attend church on a Sunday, although some did start doing so since starting Messy Church. Messy Church was suspended after lock down and there was no access to the school.

Many thanks to Caroline for all her hard work and for all those who have volunteered at youth and children's events, and regular provision for children when we were able.

CENTRE 63

Centre 63 has been able to grow the services that it has offered to the young people that it works with. Good relations with funders have meant that projects have continued. A big thank you to the staff and volunteers for the time and energy that they commit to the work of the Centre.

KIRKBY CHURCH OF ENGLAND SCHOOL

Kirkby C of E school have had a good year, carrying on with the important work of the school. Although the pandemic curtailed a lot of learning for the children leaving a lot of work from 2021 onwards.

ST MARKS

The sale of the St. Mark's site has had many up's and down's during 2019 and it took until April 2020 for the deal to be finally completed.

ST CHADS

As is often the case at St. Chad's this year has felt dominated by concerns around the state of repair of the building, and financial concerns. However, following the successful bid to the Heritage Lottery fund emergency work commenced on urgent building repairs in 2021.

Following Covid restrictions "in-person" services were ceased for a long period of time but an "on-line" presence started which was supplemented by hand delivery of resources at key dates in the church calendar.

Rev'd Norma Nelson who is a retired minister who lives locally also assisted St Chad's with worship when she is able and once again it was greatly appreciated.

Parochial Church Council of Kirkby

Annual Report for the year ended 31st December, 2020 (Continued)

ST ANDREWS

It would be easy to say that nothing happened with the church in 2020, but of course that is not true. Although we were in lockdown for most of the year and we were not in the building, we learned how to be church without a building. We held services on line and weekly reflections and prayers were delivered to the parish every week. At Advent and Easter people were given special prayer bags that also linked with online services. We learned to work better together as three churches across Kirkby and the bags were delivered by members of all three churches.

We were active in the community: the church became a food hub for the council, enabling food to be delivered to people in need all over Kirkby.

As a church, our community group - worked with Knowsley kitchen to deliver veg boxes to families in need. This stopped at the end of April 2021 and has been replaced with the Veg van which hopefully will reach a lot more people.

Also, a big thank you to Malcolm (the area Dean), who has lobbied the council really hard and got us lots of PPE, the deep clean and a rebate for our vicarage council tax for two years. The PCC agreed to send him a thank you gift.

THE FUTURE

The pandemic has brought a lot of change and we are still working out how we will be different in the future. We know, however, that things will be different and this goes for church too. The PCC has decided on three groups to

Governance: This will look at how PCC's and DCC's work, how the churches can work better together, so we can become more of one parish, this may mean centralising things and services.

Community Links: How we can work better together with partners in our community.

Social Life: Planning some social activities for all three churches.

Membership Details

Membership of the Parochial Church Council (PCC) during the year was as set out below :

ST CHADS

Rev P Lea
M Parker (to Oct 2020)
D Patterson
C Smith (from Oct 2020)
K Patterson (up to Oct 2020)
J Williams
P Collins (Treasurer)

C Collins is also an ex-officio officer of the PCC.

K Collins is also an ex-officio officer of the PCC from 18/10/2020.

J Ridgeway is also an ex-officio officer of the PCC from 18/10/2020.

ST MARTINS

Rev J Fagan
P Cummins
M Myles
A Collinson
R Wilson (Resigned)
A Wilson (Resigned)

ST ANDREWS

Rev A Lawlor
D Ridgeway (from Oct 2020)
J Ridgeway (to Oct 2020)
J Ridgeway (to Oct 2020)
C Digney (up to Oct 2020)
K Stokes (up to Oct 2020)

Parochial Church Council of Kirkby

Annual Report for the year ended (Continued)

Electoral Roll Details

The number of members on the Parish Electoral Roll was as set out below:

	April-20	April-19
St Chads	36	36
St Martins	23	22
St Andrews	36	29
	<u>95</u>	<u>87</u>

Trustee Induction

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Public Interest Statement

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

Risk Statement

The charity has reviewed and systems have been established to mitigate those major risks to which the charity is exposed. In particular with regard to Health and Safety, suitable people have been identified in each church to become Health and Safety Officers. A Health & Safety policy has been approved and reviewed. Also, with regard to SafeGuarding, a suitable person has been identified to become the SafeGuarding Officer in conjunction with the Under 18's co-ordinator.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the 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 business.

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.

**Parochial Church Council of
Kirkby**

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of Kirkby**

This report on the accounts of the PCC for the year ended 31st December, 2020 which are set out on pages 7 to 15 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and the Regulations;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr C S Hughes.
106 Stanley Park
Litherland
Liverpool
L21 9JU**

22nd September 2021

**Parochial Church Council of
Kirkby**

**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	29,545	53,496	83,041	256,821
Charitable Activities	3	22,150	0	22,150	48,862
Other Trading Activities	4	619	0	619	7,689
Investments	5	175	6	181	74
Other	6	32,167	0	32,167	0
TOTAL INCOME		<u>84,656</u>	<u>53,502</u>	<u>138,158</u>	<u>313,446</u>
EXPENDITURE ON:					
Charitable Activities	7	67,661	41,090	108,751	305,638
Raising Funds	8	625	0	625	422
TOTAL EXPENDITURE		<u>68,286</u>	<u>41,090</u>	<u>109,376</u>	<u>306,060</u>
NET INCOME/(EXPENDITURE)		16,370	12,412	28,782	7,386
TRANSFERS		-7,834	7,834	0	0
NET MOVEMENT IN FUNDS		<u>8,536</u>	<u>20,246</u>	<u>28,782</u>	<u>7,386</u>
RECONCILIATION OF FUNDS					
Funds brought forward at 1st January, 2020		290,703	11,262	301,965	294,579
Funds carried forward at 31st December, 2020		<u>299,239</u>	<u>31,508</u>	<u>330,747</u>	<u>301,965</u>

**Parochial Church Council of
Kirkby**

Balance Sheet at 31st December, 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	10	190,000	270,000
CURRENT ASSETS			
Debtors	11	3,005	5,765
CBF Deposit Funds		66,041	6,867
Cash at bank and in hand		79,791	63,200
		<u>148,837</u>	<u>75,832</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	8,090	6,063
NET CURRENT ASSETS		<u>140,747</u>	<u>69,769</u>
LOANS DUE AFTER ONE YEAR	13	0	37,804
TOTAL NET ASSETS		<u><u>330,747</u></u>	<u><u>301,965</u></u>
FUNDS OF THE CHARITY			
Unrestricted	15	299,239	290,703
Restricted	16	31,508	11,262
		<u><u>330,747</u></u>	<u><u>301,965</u></u>

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

.....
Rev'd J Fagan

.....
Mr P Collins

The notes on pages 9 to 15 form part of these accounts.

Parochial Church Council of Kirkby

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

1 Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice (SORP 2015).

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

Funds

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

Restricted funds are funds subject to specific conditions imposed by the donors.

Endowment funds are funds subject to the restriction that the capital may not be spent, but must be invested - the income from which is to be spent in accordance with the donors restrictions.

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

The accounts include all 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 main affiliation to another body nor those that are informal gatherings of church members.

Income From:

Donations and Legacies

Collections are recognised when received by or on behalf of the PCC.

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.

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

Charitable Activities

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

Other Trading Activities

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

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 year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December .

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

1 Accounting policies (cont.)

Expenditure On:

Charitable Activities

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

The Diocesan Quota and Stipend are accounted for when payable. Any quota 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.

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.

It is the practice of the PCC to maintain its properties in a continual state of sound repair. Accordingly for such properties their lives are so long and the residual values are such that depreciation is insignificant. Any permanent diminution in value of such properties are charged to Income and Expenditure account.

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. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £5000 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment and other fixtures are depreciated on a straight line basis over 4 years. Individual items of equipment and fixtures with a purchase price of £5000 or less are written off when the asset is acquired.

Reserves

It is the long term intention of the trustees to maintain sufficient unrestrictive reserves so that they represent the equivalent of 12 months worth of running expenses.

Current Assets

Amounts owing to the PCC 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.

**Parochial Church Council of
Kirkby**

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

INCOME FROM:	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
2 Donations and Legacies						
Planned Giving:						
Covenants/Gift Aid donations	8,514	0	8,514	10,419	0	10,419
Income Tax recoverable	2,752	0	2,752	5,146	0	5,146
Other planned giving	3,109	0	3,109	5,421	0	5,421
Collections (open plate) at all services	2,249	0	2,249	6,099	0	6,099
Sundry donations & appeals etc	2,190		2,190	4,764	338	5,102
Donation re Accountancy Charges	1,200	0	1,200	1,200	0	1,200
Heritage Lottery Fund	0	17,990	17,990	0	182,340	182,340
Grants	9,531	35,506	45,037	0	41,094	41,094
	<u>29,545</u>	<u>53,496</u>	<u>83,041</u>	<u>33,049</u>	<u>223,772</u>	<u>256,821</u>
3 Charitable Activities						
Wedding and funeral fees received	8,313	0	8,313	14,162	0	14,162
Church hall lettings	13,725	0	13,725	34,248	0	34,248
Ministry of fun	0	0	0	0	0	0
Café Income	62	0	62	352	0	352
Miscellaneous	50	0	50	100	0	100
	<u>22,150</u>	<u>0</u>	<u>22,150</u>	<u>48,862</u>	<u>0</u>	<u>48,862</u>
4 Other Trading Activities						
Fetes and Other Fundraising	619	0	619	7,173	516	7,689
Sundry	0	0	0	0	0	0
	<u>619</u>	<u>0</u>	<u>619</u>	<u>7,173</u>	<u>516</u>	<u>7,689</u>
5 Investments						
Dividends and interest	175	6	181	51	23	74
	<u>175</u>	<u>6</u>	<u>181</u>	<u>51</u>	<u>23</u>	<u>74</u>
6 Other						
Sale of assets	32,167	0	32,167	0	0	0
	<u>32,167</u>	<u>0</u>	<u>32,167</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Parochial Church Council of
Kirkby**

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

EXPENDITURE ON:	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
7 Charitable Activities						
Missionary & charitable giving:						
Sundry	1,200	0	1,200	600	601	1,201
Ministry:			0			0
Parish Share	33,849	0	33,849	31,100	0	31,100
Clergy expenses	0	0	0	1,425	0	1,425
Other clergy costs	6,922	250	7,172	7,514	0	7,514
Maternity Cover	0	4,700	4,700	0	3,600	3,600
Church/Hall costs (heat & light etc)	6,687	0	6,687	10,137	0	10,137
Church/Hall repairs	2,301	2,880	5,181	6,242	0	6,242
Roof Replacement Work	0	32,170	32,170	0	224,503	224,503
Youth/Childrens Work	183	0	183	144	268	412
Catering expenses	71	0	71	0	0	0
Ministry of Fun	0	0	0	0	0	0
Parish Licences	250	0	250	402	0	402
Church Service Costs	1,060	0	1,060	1,383	251	1,634
Insurance	9,639	0	9,639	9,231	0	9,231
Music/Organists fees	0	0	0	0	0	0
Sundry Expenses	995	590	1,585	1,305	200	1,505
Telephone costs	0	0	0	230	0	230
Printing, postage & stationery	339	500	839	1,259	0	1,259
Professional fees	540		540	0	600	600
Independent examiner's fees	200	0	200	710	0	710
Accountancy charges	1,200	0	1,200	1,200	0	1,200
Loan Interest	2,225	0	2,225	2,733	0	2,733
	<u>67,661</u>	<u>41,090</u>	<u>108,751</u>	<u>75,615</u>	<u>230,023</u>	<u>305,638</u>
8 Raising Funds						
Giving Envelopes	132	0	132	14	0	14
Costs of fetes and fundraising events	493		493	355	53	408
	<u>625</u>	<u>0</u>	<u>625</u>	<u>369</u>	<u>53</u>	<u>422</u>

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

9 Staff Costs

	2020 £	2019 £
Wages and Salaries	0	0
Employers NI	0	0
	<u>0</u>	<u>0</u>
Number of employees	0	0

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties, apart from those included in note 19, working expenses and amounts paid in respect of verger fees.

10 Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
COST OR VALUATION			
At 1st January, 2020	270,000	42,177	312,177
Additions	0	0	0
Disposals	80,000	42,177	122,177
At 31st December, 2020	<u>190,000</u>	<u>0</u>	<u>190,000</u>
DEPRECIATION			
At 1st January, 2020	0	42,177	42,177
Charge for the year	0	0	0
Depreciation on disposals	0	42,177	42,177
At 31st December, 2020	<u>0</u>	<u>0</u>	<u>0</u>
NET BOOK VALUE			
At 31st December, 2020	<u>190,000</u>	<u>0</u>	<u>190,000</u>
At 31st December, 2019	<u>270,000</u>	<u>0</u>	<u>270,000</u>

The freehold land and buildings comprise the Church Halls at St Martins, together with the Parish Hall. St Marks' hall was sold in the year.

Fixtures and Fittings did comprise of a fence around St Marks Church and playground equipment which were sold in the year.

11 Debtors

	2020 £	2019 £
Income Tax recoverable	2,550	2,800
Other Debtors	455	2,965
	<u>3,005</u>	<u>5,765</u>

12 Creditors: Amounts falling due within one year

	2020 £	2019 £
Creditors for Goods and Services	5,066	0
Other Creditors	2,324	2,269
Accruals and Deferred Income	700	980
Charity Bank Loan	0	2,814
	<u>8,090</u>	<u>6,063</u>

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

13 Creditors: Amounts falling due after one year

	2020 £	2019 £
Charity Bank Loan - Repayable 2 - 5 years	0	13,277
- Repayable after 5 years	0	24,527
	<u>0</u>	<u>37,804</u>

The Charity Bank Loan is secured by a guarantee given by the Liverpool Diocesan Board of Finance secured over property owned by them. The loan was repaid in the year.

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	190,000	0	190,000
Current Assets	117,329	31,508	148,837
Current Liabilities	-8,090	0	-8,090
Long Term Liabilities	0	0	0
Fund Balance	<u>299,239</u>	<u>31,508</u>	<u>330,747</u>

15 Designated Funds

	2019 £	Income £	Expenditure £	Transfers £	2020 £
These comprised of the following:					
General Funds - Excluding Loans	53,699	41,600	65,549	72,166	101,916
General Funds - Charity Bank Loan	-40,618	42,843	2,225	0	0
Parish Hall Capital Asset Fund	90,000	0	0	0	90,000
St Marks Hall Capital Asset Fund	80,000	0	0	-80,000	0
St Martins Hall Capital Asset Fund	100,000	0	0	0	100,000
Building/Restoration Work	1,518	213	512	0	1,219
T Gibson Legacy Fund	1,000	0	0	0	1,000
Parish Worship and Music	5,104	0	0	0	5,104
	<u>290,703</u>	<u>84,656</u>	<u>68,286</u>	<u>-7,834</u>	<u>299,239</u>

The Unrestricted Funds are for the following purposes.

General Funds - These are funds for the general purposes of the charity.

Parish Hall Capital Asset Fund - This relates to the property known as the parish hall.

St Mark's Hall Capital Asset Fund - This relates to the property known as the St Mark's church hall.

St Martin's Hall Capital Asset Fund - This relates to the property known as the St Martin's church hall.

Building/Restoration Work - Funds specifically designated for the church buildings in the parish.

Ministry of Fun - These are funds specifically designated for work of a "fun" aspect in the parish.

T Gibson Legacy Fund - This relates to a donation from an individual which the parish wish to allocate towards a specific project

Parish Worship and Music - These are funds specifically designated for inivative worship and music in the parish.

Parochial Church Council of Kirkby

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

16 Restricted Funds	2019	Income	Expenditure	Transfers	2020
These comprised of the following:	£	£	£	£	£
Parish Children's Work	460	0	0	0	460
St Andrews' Childrens Fund	498	0	0	0	498
St Andrews' Promotion Fund	250	0	0	0	250
St Andrews' Signage Fund	480	0	0	0	480
St Andrews' Bereavement Fund	0	2,100	0	0	2,100
St Chad's Maternity Cover Fund	1,200	4,800	4,700	0	1,300
St Chad's Accessibility Fund	3,400	0	0	0	3,400
St Chad's Roof Fund	4,974	19,362	32,170	7,834	0
St Chads Contactless Fund	0	1,000	590	0	410
St Chads Emergency Fund	0	17,990	2,880	0	15,110
Deanery Covid Fund	0	750	750	0	0
Deanery Mission Grants	0	7,500	0	0	7,500
	<u>11,262</u>	<u>53,502</u>	<u>41,090</u>	<u>7,834</u>	<u>31,508</u>

The Restricted Funds are for the following purposes.

Parish Children's Work	This fund relates to monies for children's work in the parish as a whole.
St Andrews' Childrens Fund	This fund relates to monies for children's work in St Andrew's church.
St Andrews' Promotion Fund	This fund relates to monies for the promotion of St Andrew's church.
St Andrews' Signage Fund	This fund relates to monies for a new sign for St Andrew's church.
St Andrews' Bereavement Fu	This fund relates to funding for bereavement work in the parish
St Chad's Maternity Cover Fu	This was a grant towards costs incurred for cover during Maternity Leave.
St Chad's Accessibility Fund	This was a grant towards works on improving accessibility to the church.
St Chad's Roof Fund	Funds collected for work on the church roof partly funded by the Lottery.
St Chads Contactless Fund	This fund relates to monies for contactless donations at St Chads church.
St Chads Emergency Fund	This fund relates to monies for Emergency Building work.
Deanery Covid Fund	This fund relates to monies from the Deanery towards Covid resources.
Deanery Mission Grants	This fund relates to monies from the Deanery towards parish mission.

17 Related parties

A number of trustees are also trustees of a related charity, Centre 63 (Kirkby) Limited (Registered Charity No. 700064).

Centre 63 currently occupies premises under the trusts provided for in a conveyance dated 28th November 1963 as amended by a scheme of the Charity Commission sealed 15th September 1992. The premises are held by the Diocesan Board of Finance for the Parochial Church Council of Kirkby on terms which allow use by Centre 63 on at least five nights a week and at other periods as may be required.