

**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
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**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>

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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.