

**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.