



## **Parochial Church Council**

### **Parish of Whitehaven**

**(Charity Number 1130849)**

## **Annual Report and Accounts**

**for the year ending 31<sup>st</sup> December 2023.**

Registered Office: St Nicholas Tower, Lowther Street, Whitehaven, Cumbria CA28 7DG  
Parish Office: Tel Whitehaven (01946) 599485  
[www.whitehavenparish.org.uk](http://www.whitehavenparish.org.uk)

# **Parish of Whitehaven – Annual Report of the Parochial Church Council for the Year Ended 31<sup>st</sup> December 2023**

## **Aim and purposes**

The Parish of Whitehaven's charitable object is the promoting in the ecclesiastical parish the whole mission of the Church.

The Parish of Whitehaven PCC has responsibility for co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It has maintenance responsibilities for St James and St Nicholas Church buildings and St. James' Parish Hall and Community Centre.

## **Objectives and activities**

The PCC seeks in all it does to fulfil the mission and vision statements of the Parish

***Mission Statement: By God's grace, to grow God's Kingdom in Whitehaven***

***Vision Statement: To grow disciples of all ages***

The PCC maintains an overview of both worship, involvement with the two Church of England schools within the Parish and the services to the community provided by St Nicholas Centre and St James Parish Hall/Community Centre.

## **Achievements and performance**

### ***Mission***

The PCC has a mission action plan (reviewed in Feb 2023). The mission action plan set the direction for the year

#### **Mission Action Plan**

Outreach to schools/young people  
Pastoral Care  
Outreach through St Nicholas Centre  
Finances  
Eco Church/Net Zero Carbon by 2030

During the first half of the year, the Parish was in interregnum. We welcomed our new Rector in September.

St. Nicholas continues to flourish with 'mission' at the heart of its work. The café, staffed by volunteers, is open three days a week offering a warm welcome. A new community group was started providing an opportunity for people to come together to chat and take part in activities.

A parish pantry was set up. This has proved a lifeline for many. Home communions were restarted. Several services were held in the local residential homes and pastoral visits to the housebound took place.

A new Toddler Church was started aimed at pre-school children. Members of the Mothers Unions are supporting this new activity. Children from the junior school have been encouraged to get involved in worship through becoming servers or joining a junior choir. Mini Messy sessions are run each term after school in the Infant School. The sessions were well attended. The laity, clergy and foundation governors continue to support the church schools. The schools held a number of joint services during the year which were well attended by parents and guardians and the junior school joined the committed to rock choir for a Big Sing Christmas Concert. The Christingle service was well attended.

A full programme of social and fund raising events were enjoyed by many.

The parish furthered its commitment to Net Zero Carbon by changing lights to LED and replacing the gas cooker in the parish hall.

The parish is part of the Central Whitehaven Mission Community, made up of representatives from Anglican, Methodist, United Reformed and Salvation Army churches.

All mission activities carried out during the year have been done with the love and support of the great Church family we have at St. James and St. Nicholas.

### ***Church Organisations***

The **Mothers' Union** flourishes with a lively and varied programme with guest speakers, meeting monthly in St Nicholas Centre. The Mothers Union continues to seek opportunities to support families within the community.

### ***Church Attendance***

There are 162 parishioners on the Church Electoral Roll (December 2023). The average weekly attendance at Sunday and mid-week services is 68. There are around 130 in the worshipping community. The Mothers' Union branch has a membership of 30.

31 infants and children and 7 adults were baptised. There were 3 marriage services, 22 funeral services and 12 crematorium services during the year.

### ***Buildings***

The church buildings are generally in a good state of repair. During the year, a number of small projects were completed.

Whitehaven Town Council continue to provide funding towards the maintenance of St Nicholas gardens. A working group between the Parish, the Town Council and Cumberland Council manages the expenditure. The Parish is grateful to the Town Council for its contribution.



## Financial Review

Total receipts for the year were £118,124 and are detailed in the financial statements.

£129,606 was spent in providing the Christian ministry within the Parish including the contribution to the diocesan parish offer. £21,098 was spent on major repair/improvement projects. £17 was spent by the Mission Community.

The net result for the year, was a net decrease in funds of £32,597.

The balance carried forward on unrestricted funds was £162,242. The balance of £15,527 on designated funds is principally maintained to support the upkeep of St Nicholas Centre and the Parish Hall.

## Reserves Policy

It is the policy of the PCC to maintain adequate reserves for the future maintenance and upkeep of services. Of the unrestricted funds, an operating reserve of £60,000 (6 months operating costs) and a £15,000 emergency reserve have been set aside. The remainder of the unrestricted reserves is available for investment in future improvement projects and for the outreach of the ministry. The PCC continues to actively seek grants to contribute to future major restoration work as well as promoting a programme of fund-raising activities.

## Plans for the Future

The Mission Action Plan continues to set the direction for the future. Plans include nurturing those coming along to Toddler church, encouraging our new servers and junior choir members, extending pastoral care ministry, revitalising St Nicholas Coffee Shop and reaching out into the wider community through hosting services for local organisations. The PCC continues to consider its environmental footprint and aims to achieve an Eco Church silver award and is working towards achieving net carbon zero by 2030.

Work identified in the quinquennial reports will be progressed.

Social and fund- raising events are planned that will promote opportunities for fellowship.

The PCC will embrace the Dioceses God for All refreshed vision.



Follow Daily Care Deeply  
Speak Boldly Tread Gently

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

## Administrative information

St James and St Nicholas Churches that form the Parish of Whitehaven are situated in Whitehaven, Cumbria. The Parish of Whitehaven is part of the Diocese of Carlisle within the Church of England. The correspondence address is St Nicholas Tower, Lowther Street, Whitehaven, Cumbria CA28 7DG.

The Parochial Church Council (PCC) is a registered charity; application for charitable status was made and granted in July 2009.

PCC members who have served from 23<sup>rd</sup> April 2023 until the date this report was approved are:-

Incumbent:	Reverend Alison Dobell	Appointed 11 <sup>th</sup> September 2023
Reader:	Mrs Anna Jones	also Deanery Synod representative
Wardens:	Mr Richard Last Mr Paul Cox	Lay Chairman
Deanery Synod Representative:	Mr David Flitcroft	
Elected Members:	Mrs Donna Flitcroft Mrs Dorothy Graham Mrs Alison Last Mr James Last Miss Jane Nicolson Mr Alan Webb	Secretary Verger  Treasurer/Minutes Secretary

Approved by the PCC on 18<sup>th</sup> March 2024 and accepted at the APCM on 21<sup>st</sup> April 2024 and signed on their behalf by Reverend Alison Dobell (Chair)

Signed.....

Date.....21st April 2024.....

**Parochial Church Council  
Parish of Whitehaven  
(Charity Number 1130849)**

**Statement of Financial Activities**

For the year ending 31 December 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>						
Voluntary Receipts	2a.	54,615	790	641	56,046	64,497
Legacies		-	-	-	-	110,162
Grants	2b.	2,746	4,050	2,718	9,514	20,161
Investments/Dividends	2c.	6,325	105	229	6,659	3,101
Church Activities	2d.	5,781	33,205	-	38,986	36,095
Fund Raising		3,577	1,246	224	5,047	4,723
Other Income		432	-	1,255	1,687	-
Charitable Giving	2e.	185	-	-	185	834
<b>TOTAL INCOMING RESOURCES</b>		<b>73,661</b>	<b>39,396</b>	<b>5,067</b>	<b>118,124</b>	<b>239,573</b>
<b>RESOURCES EXPENDED</b>						
Utilities		6,182	15,363	-	21,545	17,308
Payments to Diocese	3a.	55,000	-	-	55,000	50,000
Salaries	3b.	15,997	2,980	-	18,977	11,195
Expenses to Clergy		310	-	-	310	809
Church Activities	3c.	-	4,280	-	4,280	4,743
Church Running Costs	3d.	20,899	7,923	17	28,839	25,020
Major Repairs	3e.	3,220	3,475	14,403	21,098	61,312
Charitable Giving		672	-	-	672	836
Other		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>102,280</b>	<b>34,021</b>	<b>14,420</b>	<b>150,721</b>	<b>171,223</b>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS, LOSSES AND TRANSFERS</b>		<b>(28,619)</b>	<b>5,375</b>	<b>(9,353)</b>	<b>(32,597)</b>	<b>68,350</b>
Transfers	4.	16,083	(10,124)	(5,959)	-	-
Gains on Investments on revaluation		-	-	7,187	7,187	(11,944)
<b>NET MOVEMENT IN FUNDS</b>		<b>(12,536)</b>	<b>(4,749)</b>	<b>(8,125)</b>	<b>(25,410)</b>	<b>56,406</b>
BALANCES B/FWD 1 JANUARY		174,778	20,276	134,000	329,054	272,648
BALANCES C/FWD 31 DECEMBER		162,242	15,527	125,875	303,644	329,054



**Parochial Church Council  
Parish of Whitehaven  
(Charity Number 1130849)**

**Balance Sheet at 31 December 2023**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>FIXED ASSETS</b>						
Tangible		-	-	-	-	-
Investments						
Endowment Funds	5a.	-	-	98,074	98,074	89,641
Trust Funds	5b.	-	-	-	-	1,246
		-	-	<b>80,074</b>	<b>98,074</b>	<b>90,887</b>
<b>CURRENT ASSETS</b>						
Debtors (Tax Recoverable)		1,245	1,003	-	2,248	2,206
Cash		-	180	-	180	20
Bank/Building Society		49,543	16,529	15,847	81,919	93,336
Deposits		114,202	-	15,000	129,202	145,637
		<b>164,990</b>	<b>17,712</b>	<b>30,847</b>	<b>213,549</b>	<b>241,199</b>
<b>LIABILITIES</b>						
Creditors falling due within one year						
Accruals for utilities and other costs		2,748	2,185	3,046	7,979	3,032
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>162,242</b>	<b>15,527</b>	<b>125,875</b>	<b>303,644</b>	<b>329,054</b>
<i>Distributable Earnings</i>		(12,536)	(4,749)	(15,312)	(32,597)	68,350
Prior Year Retained Earnings		174,778	20,276	43,113	238,167	169,817
	6.	<b>162,242</b>	<b>15,527</b>	<b>27,801</b>	<b>205,570</b>	<b>238,167</b>
<u>Undistributable Earnings</u>						
Share Revaluation		-	-	98,074	98,074	90,887
<b>PARISH FUNDS</b>		<b>162,242</b>	<b>15,527</b>	<b>125,875</b>	<b>303,644</b>	<b>329,054</b>

The notes on pages 8 to 14 form part of this account

## **Parochial Church Council Parish of Whitehaven**

### **Summary of Financial Activities for the year ended the 31<sup>st</sup> December 2023**

In addition to the General Account the PCC maintains Restricted and Designated Funds. These contain individual funds that are used for a specific purpose and are listed below.

#### **Restricted Funds**

There are four Restricted Funds, these are as follows;

a) Friends of St James/St Nicholas Gardens

This account covers specific restoration or improvement projects associated with St James Church. Funds are generated through specific fund-raising events, individual or business donations and grants. Funds are restricted to St James Building fabric projects. Additionally, it covers grant funding/donations for the maintenance and up keep of St Nicholas Gardens

b) St James Community Centre reserve account

This account holds specific funds transferred from St James Community Centre Ltd for the sole purpose of maintaining St James Parish Hall

c) Pastoral reserve account

The current account holds funds on behalf of the Central Whitehaven Mission Community. The funds come from collections and donations from churches which are part of the mission community. These funds are restricted to joint mission community events. The business reserve account holds legacies for use on specific pastoral activities within the Parish of Whitehaven.

d) Other Legacies/Trust Funds

These funds are restricted under the terms of the legacies.

#### **Designated funds**

There are three Designated Funds, these are as follows;

a) The St Nicholas general account is used to cover the day-to-day running of St Nicholas Centre along with maintaining the fabric of the building.

b) St James Community Centre general account is used to cover the day-to-day running of St James Parish Hall.

c) Flower guild. This account is for floral decorations. Funds are generated by specific memorial donations and other general donations.



# Notes to the financial statements

For the year ended 31 December 2023

## 1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and the Charities Act 2011, together with applicable accounting standards and the SORP 2015.

The financial statements have been prepared under the historical cost convention except for the valuation of investment and fixed asset, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Parochial Church Council (PCC) is 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.

### 1a. Fixed Assets

#### Land & Buildings

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993.

The property is held by the DBF, as custodian trustee, with the PCC as managing trustees on ecclesiastical trusts. The hall was constructed in excess of 35 years ago and is therefore deemed to be fully depreciated. It is not considered an investment property with its primary use for the benefit of the Parish. Therefore, any expenditure is written off when expensed.

#### Fixtures and Fittings

Church furnishings are held by the Rector and Church Wardens on special trust for the PCC and are listed in the Church's inventory.

Individual items greater than £1,000 are capitalised where they are to be utilised over a period greater than two years. There is insufficient information prior to 2006 to value the assets; therefore, these are recorded at nil net book value.

#### Equipment

Individual items of equipment with a purchase price of £1,000 or less are written off when acquired. There is insufficient information prior to 2006 to value the assets; therefore, these are recorded at nil net book value.

### 1b. Depreciation

All fixed assets are depreciated on a straight-line basis over the following useful lives.

Land & buildings	25 years
Fixtures and Fittings	5 years
Equipment	3 years

#### 1c. Investments & Funds

The PCC holds a number of funds held for investment purposes, relating to specific activities pertaining to the fund to which they are held.

*Investments* are valued at market value at 31 December.

*Endowment funds* are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

*Restricted funds* represent (a) income from legacies that may be expended only on those restricted objects provided under the terms of the bequest, (b) donations or grants received for a specific object or invited by the PCC for a specific object. Any balance remaining unspent at the end of the year must be carried forward as a balance on the fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

*Designated funds* represent incoming resources, donations or grants assigned to specified operational activities but which may with agreement of the PCC be assigned to alternative operational activities.

*Unrestricted funds* are general funds that can be used for PCC ordinary purposes.

#### 1d. Income

Planned giving, collections, grants and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Dividends and interest are accounted for when received. All other income is recognised when it is incurred and is accounted for gross.

#### 1e. Expenses

Grants and donations are accounted for when paid. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is incurred and is accounted for gross.

During the year the PCC employed a parish administrator, one cleaner and one caretaker all on part time basis. Tax and National Insurance payments due to HMRC were deducted and paid. The PCC is enrolled with NEST to fulfil its legal duty on pensions. The organist received fees for services performed.

No payments were paid to PCC members other than re-imburement of costs incurred by the Parish Secretary and Treasurer.



## 2. Income

### 2a. Voluntary Receipts

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<i>General Account</i>						
Planned Freewill offerings	34,963	40,384				
Cash Collections	5,234	5,279				
Gift Aid – Tax Refund	9,171	10,349				
Other	5,247	6,475				
St Nicholas Centre			375	30		
Flower Guild			415	1193		
Friends St James					641	762
St Nicholas Gardens						
Mission Community						25
Training Bell Appeal						
<b>Total</b>	<b>54,615</b>	<b>62,487</b>	<b>790</b>	<b>1,223</b>	<b>641</b>	<b>787</b>

### 2b. Grants

Claims for VAT amounting £2,016 were made to the List Places of Worship Scheme. £6,300 was received from the National Church Energy Support Fund and a grant of £1,198 was made by the Diocese of Carlisle Property Fund.

### 2c. Investments/Dividends

Along with interest on the CCLA account, the other main source of interest is from the endowment investment (note 5a refers). The capital on this account is unavailable to the PCC.

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
Investment Fund (restricted capital)	2,681	2,666				
Bank/Building Society/CCLA Account	3,644	369	105	19	229	47
<b>Total</b>	<b>6,325</b>	<b>3,035</b>	<b>105</b>	<b>19</b>	<b>229</b>	<b>47</b>



2d. Church Activities

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<i>General Account</i>						
Fees to PCC	4,255	4,990				
Community Centre – Rent of Hall						
Community Centre – Service charge						
Publications	1,496	1,717				
Other	30					
St Nicholas Centre			17,549	17,338		
St James Parish Hall			15,656	12,050		
<b>Total</b>	<b>5,781</b>	<b>6,707</b>	<b>33,205</b>	<b>29,388</b>		

2e. Charitable Giving

£185 was raised for the Special Care Baby Unit, West Cumberland Hospital.

During the year the Parish collected directly for charities including, The Children's Society, Christian Aid, and the Bishops Harvest Appeal. These figures are excluded from the accounts.

3. Expenses

3a. Payments to Diocese

The PCC agreed a Ministry Offer of £55,000. This was paid in full.

Diocesan Fees from occasional services amounted to £6,790. This figure is excluded from the accounts.

3b. Salaries

The PCC employed 2 part time staff during the period and has a contract in place with an organist.

3c. Church Activities

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
St Nicholas Centre			4,280	4,743		
<b>Total</b>			<b>4,280</b>	<b>4,743</b>		

3d. Church Running Costs

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<i>General Account</i>						
Insurance	6,097	5,635				
Building Maintenance	2,199	1,849				
Upkeep of Services	1,119	795				
Administration	3,508	3,074				
Governance	670	670				
Mission	2,126	2,608				
Other Costs	5,180	2,986				
St Nicholas Centre			4,052	4,044		
St James Community Centre			3,392	2,847		
Flower Guild			479	405		
St Nicholas Gardens						
Mission Community					17	107
Food Share						
<b>Total</b>	<b>20,899</b>	<b>17,617</b>	<b>7,923</b>	<b>7,296</b>	<b>17</b>	<b>107</b>

3e. Major Repairs

	Un Restricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<i>Improvement Projects</i>						
St James minor projects	3,220				3,269	
Memorial Garden					2,794	
St James East End wall repairs					8,340	57,812
St Nicholas minor works				3,500		
Parish Hall minor projects			3,475			
<b>Total</b>			<b>3,475</b>	<b>3,500</b>	<b>14,403</b>	<b>57,812</b>

4. Transfers

The transfer of £10,000 made in 2022 from the general account reserves to St Nicholas was returned. A transfer of £2,583 was made from the Pastoral account (minor trust funds) to the general account in support of the Parish Offer. A transfer of £3,500 was made from St James Community Centre to the general account. A transfer of £3,375 was made from St James Community Centre (restricted reserves) to St James Community Centre to cover the cost of major repairs.

## 5. Assets

### 5a. Investments

The Carlisle Diocesan Board of Finance holds the following investments on behalf of the PCC ; An endowment in the name of Mr Thomas Lynton Joyce with a valuation of £98,074 as at the 31<sup>st</sup> December 2023. The terms of the endowment permit only for the interest from the investment to be used. These assets have been revalued as at the balance sheet date and taken to the Revaluation Reserve.

### 5b. Trust Funds

All the minor trust funds were redeemed and the funds used for the improvements to the memorial garden.

## 6. Analysis of Distributable Reserves

	Unrestricted		Designated		Restricted	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
General/Bonus Saver Accounts	48,040	29,134				
Deposit Accounts	114,202	145,644				
St Nicholas General			8,509	14,555		
St James Community Centre			5,871	4,510		
Flower Guild			1,147	1,211		
Friends of St James					7,207	15,530
St Nicholas Gardens					520	520
St James Training Bell Appeal					25	25
St James Memorial Garden Project					-	1,231
St James Community Centre					15,000	18,206
Pastoral/Other					-	2,576
Mission Community					3,468	3,444
Food Share					960	960
Haven Saints					621	621
<b>Total</b>	<b>162,242</b>	<b>174,778</b>	<b>15,527</b>	<b>20,276</b>	<b>27,801</b>	<b>43,113</b>



**1 Parish of Whitehaven  
Parochial Church Council**

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

This report on the accounts of the PCC for the year ended 31<sup>st</sup> December 2023, which are set out on pages 6 to 14 are in respect of an examination carried out under the Church Accounting Regulations 2006 ("the Regulations") and section 154 of the Charities Act 2011 ("the 2011 Act").

**Respective Responsibilities of the PCC and Examiner**

The members of the PCC, as the charity's trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 154 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed in accordance with the terms of Regulation 145.

It is my responsibility to:

- examine the accounts (under section 154 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 154 of the 2011 Act); and
- to state whether particular matters have come to my attention.

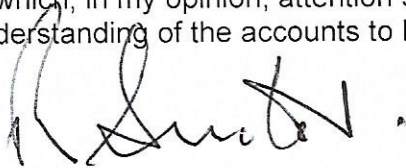
**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 154 of the Act to be found in the Church guidance, issued by the Finance Division of the Archbishop's Council. 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 I do not express an audit opinion on the view given by the accounts.

**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 154 of the 2011 Act: and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and Regulations have 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. Ronald Suitor**  
**Derwent Management Services (Cumbria) Ltd.,**  
**42, Fisher Street,**  
**Workington, CA14 2ER.**

Date:

2/4/24 .