

The Parochial Church Council of the Ecclesiastical Parish of West Kirby

Known as The Parish of St Bridget, West Kirby with Caldy, The Resurrection and All Saints

REGISTERED CHARITY NUMBER: 1131379

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2020

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY CHARITY INFORMATION

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and Administration details

Charity Name

The Parochial Church Council of the Ecclesiastical Parish of West Kirby

Registered Charity Number

1131379

Principal Address

Parish Office
St Bridget's Centre
St Bridget's Lane
West Kirby
Wirral
Merseyside
CH48 3JT

The Parish church is St Bridget's. The Daughter Church is The Resurrection and All Saints, Caldy.

The Reverend Alexandra Williams was licenced as Rector of the Parish on 9th November 2020.

Our readers and associate minister, Reverend Professor David Chester, are non-stipendiary.

Our ministry is also assisted and complemented by active retired clergy.

Governing Document

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and registered as a charity on 26th August 2009.

Charity constitution

The membership of the PCC consists of the incumbent (our Rector), churchwardens, treasurer and those elected by members of the congregation who are on the electoral roll of the church.

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All regular Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Under the terms of Section 3 of the Parochial Church Council (Powers) Measure 1956 the PCC is a body corporate and is a charity registered with the Charity Commission as required by the Charities Act 2011.

At the first full meeting after elections, the Rector advises members on PCC structures, practices, rights and responsibilities, with written information.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY CHARITY INFORMATION

New members receive initial training into the workings of the PCC.

The full PCC met four times during the year with an average level of attendance of 87%.

The PCC has a standing committee which has met as required and, given its wide responsibilities, the PCC has a number of sub-committees each dealing with a particular aspect of parish life. These committees, (St Bridget's, Caldy, Enhancement, Finance and Fabric) are all responsible to the PCC and report back to it regularly with minutes of their recommendations being received by the full PCC and discussed as necessary.

Trustees

Rev Alexandra Williams, Rector, Chair, ex officio, as from 9th November 2020

Rev John Bleazard, former Rector, ex officio till 28th February 2020

Rev Prof. David Chester, Assistant Priest, ex officio

Mr David Wright, Churchwarden, ex officio

Mr Gregory Buckridge, Churchwarden, ex officio

Mr Sydney Ford, Acting Warden Caldy, Deanery Synod, ex officio

Dr Angela Douglas MBE, Deanery Synod, ex officio

Mrs Peggy Dodd

Mrs Joy Alcock

Mr John Smith, Reader and Treasurer

Miss Susan Shaw

Mr Brian Crabtree, Acting Warden Caldy

Mr Bill Smith

Mr Arthur Roberts

Ms Sheelagh Blair

Mr Paul Douglas till 2nd September 2020

Mrs Priscilla Bench-Capon, as from 2nd September 2020

Mr Rod Tann, Secretary

Mr Simon Trout, as from 2nd September 2020

Mr Stanley Metcalf, as from 2nd September 2020

Miss Mary Rees, as from 2nd September 2020

Bankers

Barclays Bank plc

COIF Charities Fund

Independent Examiner

Counting for Communities Ltd, 16 Holmwood Drive, Liverpool, L37 1PQ

AIMS AND PURPOSES

The Parochial Church Council (PCC) of St Bridget's West Kirby and Caldy church has the responsibility of cooperating with the incumbent, the Reverend Alexandra Williams, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bridget's Centre and Caldy church hall.

The Buildings

St Bridget's church

Whilst no significant works have been undertaken during the last year, the church has been well maintained. It has been inspected weekly by the churchwardens, regularly cleaned and minor repairs have been carried out as necessary.

Caldy church and hall

The fabric of the church has been maintained by regular cleaning and routine maintenance of boiler/ organ and testing of electrical installations. In 2020 the roof gutter was re-lined to remedy the ingress of rainwater.

St Bridget's Centre

Buildings and services at St Bridget's Centre have been maintained during the year to meet all relevant regulations and ensure the needs of users have been met. Significant work has been undertaken on the repair of the flat roof and the central heating boiler.

PUBLIC BENEFIT

The PCC has complied with the requirement of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission; the PCC considers that the charity meets the public benefit requirements of the Act by carrying out its normal activities some of which are outlined in this report.

OBJECTIVES AND ACTIVITIES

Our vision statement, 'seeking to follow Jesus with open hearts, open minds and open hands' underpins our discussion and decisions.

OPEN HEARTS - To respond with love and compassion to all

OPEN HANDS - To receive, welcome and serve all.

OPEN MINDS - To listen deeply and respectfully to others. To be willing to explore opinions which differ from our own and be willing to think again.

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and works with the Rector and ministry team to offer a wide range of services to meet a variety of needs.

Our services and worship, nurture faith through prayer and scripture, music and sacrament.

We try to enable people to live out their faith as part of our parish community through:

- Worship, prayer and nurture; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Engagement in social action.
- Being part of inclusive church.
- Opportunities to learn about and be part of care of creation.

To facilitate this work, it is important that we maintain the fabric of the Churches of St Bridget's and Caldy, St Bridget's Centre and Caldy Church Hall.

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The PCC is keen to enable a range of services during the week and over the course of the year which the community find both beneficial and spiritually fulfilling. We have a regular pattern of weekly Holy Communion at both churches and also have a mixture of styles, with a more informal All Together Worship service once a month at St Bridget's and a variety of styles of worship on Sunday Evenings. We also provide spaces for quiet prayer and contemplation.

The parish entered a vacancy following the retirement of Reverend John Bleazard. Our associate minister Reverend Professor David Chester was supported during the vacancy by our team of readers and active retired clergy. All are non-stipendiary, and the PCC is very grateful for the additional work they have undertaken and for the excellent provision of worship which they have worked hard to maintain in difficult circumstances. The vacancy ended in November following the appointment and licensing of Reverend Alexandra Williams.

The Covid 19 pandemic resulted in closure of both churches from March to July 2020. During closure the initiative was taken to offer Sunday worship via Zoom, and this was then extended to an additional service of Morning Prayer and a weekly Bible Study session. Since re-opening we have maintained the very popular Zoom service and also offered weekly worship in both churches, comprising two services of Holy Communion each week at St Bridget's and one service of Holy Communion at Caldy Church on most

Sundays. Additional services were offered during Advent. The Zoom service has developed significantly under the excellent guidance of our Reader, John Smith, and has been complemented by livestreaming on both Facebook and YouTube.

To enable livestreaming, the PCC supported the decision to enable Wi-Fi for both churches, which is generally working well.

The pandemic has had a significant effect on all the activities, resulting in fewer public services and much lower attendance. As well as our regular services, we seek to enable our community to celebrate and thank God at the milestones of the journey through life. Sadly, due to the pandemic this has been significantly curtailed. There have been no weddings, 2 baptisms and 14 funerals in church (with a further 24 funerals being conducted at crematoria).

At present there are 206 parishioners on the Church Electoral Roll, 92 of whom are not resident within the parish. 3 names were added during the year and 8 were removed either through death or because they moved away from the parish.

Pastoral Care

Pastoral work has included visiting the sick and bereaved by clergy and lay people. The Covid 19 pandemic increased our awareness of the need to reach out to those in our communities and offer support in whatever ways we could. Members of the church community phoned each other and helped where they could within the pandemic restrictions. During the period of lockdown, there was a commitment to contacting as many people as possible via phone, and during the year several initiatives to use Zoom for social contact were started. There was also increased awareness that a review of pastoral care would be beneficial.

Mission and Outreach

Helping those in need is a demonstration of our faith and living out our vision of following Jesus with open hands. We donated £2,875 to support charities in the UK and overseas and have already agreed to increase this figure substantially in 2021.

A weekly newsletter is emailed to 161 people via mailchimp and 29 delivered as hard copies. Our parish magazine is distributed monthly to over 70 homes, is available in church, and also on-line on our website. These keep parishioners informed of the important matters affecting our church and include articles that help develop faith, spirituality and understanding.

We nurture people's learning about their Christian faith through sermons, small group discussion, provision and signposting to resources and everyday conversation in the variety of activities which take place in the Parish Centre when not in lockdown. We support the faith development of children and young people through Storytelling and leading Collective Worship in St Bridget's Primary School, and this has been maintained throughout the period of lockdown. We facilitate a parent and baby group at Caldry Church and have provided activities for young children in church.

The St Bridget's centre enables a huge range of activities to take place, when not in lockdown, in particular the weekly 'Wednesday Link' which has been greatly missed. The Link also provides the opportunity to buy Fairtrade and Eco-Friendly Items. The Link has continued as a weekly Wednesday morning Zoom session throughout the period of the pandemic. The Parish Administrator is based in St Bridget's Centre and it also provides the setting for a pre-School Group on weekdays and many other community groups, although most groups were unable to meet throughout most of 2020. It also hosts the West Kirby Museum.

The pandemic meant that many social and fund-raising activities were cancelled, including the Summer Fair, Caldry Picnic and Earth Fest.

Ecumenical Relationships

The church is a member of West Kirby Churches Together and meetings are typically attended by our parish representative, John Smith, and the Rector. We contributed to the Christmas online service, but all other typical joint activities were cancelled. Meetings moved on-line and were attended by John Smith during the vacancy period.

Inclusive Church

The parish is a member of Inclusive Church and seeks to work hard to ensure that we actively welcome everyone, regardless of ability, income, ethnicity, gender, mental health, sexuality or learning styles. This is reflected in our use of inclusive language and in addressing issues which may affect accessibility. Our aim is to be a church which celebrates and affirms every person and does not discriminate.

Eco-church

Both St Bridget's and Caldry church are committed to caring for God's earth in all areas of our lives as a church community and as individuals. St Bridget's and Caldry achieved bronze awards in 2018 and 2019. In 2020 St Bridget's was awarded the Eco-Church Silver award and we are now committed to working towards gold for the whole parish.

Deanery Synod

Three members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church. This year the PCC has also focused its attention on the questions posed to parishes in the deanery about the most effective deployment of stipendiary and non-stipendiary clergy.

Volunteers

Volunteers play an essential part, as Church Officers, Foundation Governors of St Bridget's School, sidespersons and pastoral visitors, taking Communion to the sick and housebound, as musician and bell ringers, house group leaders, running the museum, Life Expectancy Project Team, Storytelling Service, Link Café and Fair Trade sales, contributing to worship and to the care and beautification of buildings and grounds, raising and managing money, managing the St Bridget's Centre, producing the magazine, maintaining the website, organising the fair and social events, serving on committees. In the period of pandemic, many of our volunteers have had to adapt and develop new skills and we are especially grateful for those who have worked on developing our online presence through website development, livestreaming, Zoom set up and management and the progress made with installing Wi-Fi. We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is, and we look forward to gradually resuming many of our activities.

For further details of the many activities, see the Overview and Groups Reports to the APCM.

Pastoral Ministry and attendance at worship 2020

The tables below show the service statistics which we provide for the diocese. The Diocese requests for October as it is considered to be a fairly typical month.

St Bridget's Church was kept open two afternoons most weeks, as a sacred space for private prayer and reflection and the opportunity to light candles.

The Clergy provided preparation and support to the people who were married or brought children for baptism, and paid visits to people at home or in hospital, especially to the bereaved, dying, sick and distressed.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
TRUSTEES' ANNUAL REPORT for the year ended 31 December 2020**

Pastoral Ministry (both Churches)	2020	2019
Baptisms	2	27
Confirmations	0	0
Admission to Communion	0	0
Weddings <i>including Dedication after Civil Marriage</i>	3	21
Funerals in Church	10	16
Funerals at Crematorium/Cemetery	24	14
Memorial Services in Church	0	0

Attendance at Worship 2020

October figures required for national "Statistics of Mission" returns.

The first four Sundays of October and the weekdays following (2019 figures are shown in brackets)

St Bridget's	Sunday adult	Sunday Child	Weekday Adult	Weekday Child
Week 1	50 (147)	0 (24)	0 (4)	0(0)
Week 2	44 (99)	3 (18)	0 (3)	0(0)
Week 3	64(115)	6 (8)	0 (79)	0(440)
Week 4	47(93)	1 (2)	0 (4)	0(0)
Caldy	Sunday adult	Sunday Child	Weekday Adult	Weekday Child
Week 1	17(39)	0(7)	0 (10)	0(0)
Week 2	15(31)	0(4)	0 (10)	0(0)
Week 3	22(33)	0(5)	0 (11)	0(0)
Week 4	19(38)	0(6)	0 (8)	0(0)

Easter and Christmas attendances

Attendance figures are adults and children combined.

Figures do not include Christmas and Easter Week House Communion.

Midnight Services and Crib services are included.

	St Bridget's	Caldy	Total
Easter Day communicants	0 (160)	0(48)	0 (208)
Easter Day Attendances	0 (177)	0(61)	0 (238)
Christmas Communicants	72(180)	13 (39)	85 (219)
Christmas Attendance	78 (461)	16 (271)	94 (732)

FINANCIAL REVIEW

Total Incoming resources this year were £184,712 (2019 £232,179).

Congregational giving of £103,960 (2019 £134,001) has met the cost of the Parish Share.

Gift Aid recovered from HMRC was £25,443, and loose change and notes offered on the plate was £4,703.

Investment income received during the year amounted to £207.

The valuation of investments held during the year has increased by £2,754 as a result of positive stock market movements.

Expenditure in the year was £177,708 (2019 £303,420). The main expenditure during the year was the Parish share of £86,946 (2019 £84,825) which increased by 2.5%.

Fees for weddings and funerals provided a nett income of £5,833 (2019 £10,431) – significantly reduced in 2020 due to the pandemic.

From the financial point of view, 2020 was a much less disastrous year than had been anticipated, with all the restrictions on activity imposed by Covid 19. A small overall surplus was achieved, primarily as a result of a Government grant of £7,500 to support the work of St Bridget's Centre, rental income from 13 Caldys Road, a generous donation and a legacy. Standing orders are now the main source of regular income at both churches, which has to a large extent cushioned us from the reduced income from weekly envelopes, cash collections, cash donations, and from wedding and funeral fees. We were once again able to pay our Parish Share to the Diocese of Chester in full, thus supporting the central functions of the Diocese (including our Rector's stipend) and other parishes in greater need than ourselves. We also completed the rewiring and renewal of lighting at St Bridget's. Other capital works in our churches and centres was minimized to conserve resources in uncertain times. Rental income at St Bridget's Centre was substantially reduced, due to the pandemic, but costs were managed by reducing staff, taking advantage of furlough arrangements, and postponing non-urgent maintenance. The St Bridget's Centre manager and his team are thanked by the PCC for their diligence.

2021 is again going to be a challenging year, so close control of expenditure will need to be maintained.

The sale of 13 Caldys Road has been agreed by the PCC. This is expected to be achieved during the first half of 2021. Reinvestment of the proceeds in another property will need to be carefully handled, so as not to endanger finances of the parish. New ways of increasing income through on-line and contactless giving are being explored, which we plan will allow the parish to be more generous in its support for those (locally, nationally, and internationally) less fortunate than ourselves. All those involved with managing the parish's finances continue to work closely together, complementing each other's skills and aptitudes.

RISK MANAGEMENT

The principal risk associated with charity activities is the sustainability of giving from the congregations at St Bridget's and Caldry church and managing the impact of the Covid 19 pandemic. This is uppermost in the minds of the PCC who are exploring ways of encouraging an increase in giving whilst maintaining appropriate expenditure. New methods of giving are being explored to ensure everyone can discover the joy of giving.

In partnership with the members of the PCC, the Rector and treasurer are considering how to maximise the assets of the charity, to access grants and funding to support charity activities particularly our outreach work, and to encourage sustainable giving from the congregation.

Regular giving in 2020 remained largely stable but is expected to be under increasing pressure in 2021.

The PCC are managing the risk of diminishing reserves.

A budget has been set in previous years, and one was prepared early in 2020. However, this needed to be abandoned when the pandemic substantially disrupted both income and expenditure. A budget for 2021 will be established when the timetable for the lifting of restrictions is known with some degree of certainty.

RESERVES POLICY

It is the policy of the Trustees to hold no less than six months expenditure in cash reserves. Currently the reserves exceed this. This policy is regularly reviewed and is thought to be sufficient, given that the parish has an above-average Parish Share commitment, several buildings and two churchyards to maintain and enhance, and several staff to pay.

STATEMENT OF TRUSTEES RESPONSIBILITIES

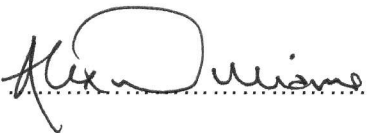
The Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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 accounts comply with the Charities Act 2011, the accounting policies set out in note 1 to the financial statements and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Update Bulletin 1 (effective 1 January 2016), and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:



Revd Alexandra Williams, Chair of Trustees

14th April 2021

Date

**REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**

I report on the accounts for the year ended 31 December 2020 set out on pages 15-23.

Respective responsibilities of trustees and examiner

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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the 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 charity 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 the 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:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Signed: *S. Leonard*

Date: *17-4-21*

Name: Stephen Leonard BA, FCCA
Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the Year Ended 31 December 2020

		2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
	Note				
INCOMING RESOURCES					
Incoming & endowments from:					
Donations and legacies	2	126,557	4,846	131,403	161,766
Charitable activities	3	37,243	-	37,243	50,071
Other trading activities	4	14,918	941	15,859	19,850
Investments	5	193	14	207	492
Total income		178,911	5,801	184,712	232,179
RESOURCES EXPENDED					
Raising funds	6	393	-	393	2,747
Charitable activities	6	176,931	384	177,315	300,673
Total expenditure		177,324	384	177,708	303,420
Net income / (expenditure) for the year before investment gains/(losses)		1,587	5,417	7,004	(71,241)
Net gains/(losses) on investments	9	2,754	-	2,754	5,022
Net income / (expenditure) for the year before transfers		4,341	5,417	9,758	(66,219)
Transfer between funds		-	-	-	-
Net income / (expenditure) for the year		4,341	5,417	9,758	(66,219)
RECONCILIATION OF FUNDS					
Total funds brought forward	13	893,501	19,723	913,224	979,443
TOTAL FUNDS CARRIED FORWARD		897,842	25,140	922,982	913,224

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
BALANCE SHEET
At 31 December 2020
Registration Number: 1131379

		2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	8	785,000	-	785,000	785,000
Investments	9	29,659	-	29,659	26,905
		<u>814,659</u>	<u>-</u>	814,659	811,905
CURRENT ASSETS					
Debtors	10	695	-	695	18,167
Cash at bank and in hand	11	83,732	25,140	108,872	98,934
		<u>84,427</u>	<u>25,140</u>	109,567	117,101
CREDITORS					
Amounts falling due within one year	12	(1,244)	-	(1,244)	(15,782)
NET CURRENT ASSETS					
		<u>83,183</u>	<u>25,140</u>	108,323	101,319
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>897,842</u>	<u>25,140</u>	922,982	913,224
FUNDS					
	13			897,842	893,501
Unrestricted funds				25,140	19,723
Restricted funds				922,982	913,224
TOTAL FUNDS					
				<u>922,982</u>	<u>913,224</u>

The financial statements were approved by the Board of Trustees and signed on its behalf by:

Alex Williams

Rev'd Alexandra Williams, Chair of Trustees

14th April 2021

Date

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The PCC is a Public Benefit Entity under FRS 102, The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2016). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts have been prepared under the historical cost convention, except for Listed Investments which are included in the Balance Sheet at market value.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts

Tax reclaims under Gift Aid are recognised when received.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

Investment assets

Investments are shown at market value.

Fixed assets

Consecrated Land and Buildings and Moveable Church Furnishings

Consecrated and beneficed property is excluded from the financial statements in accordance with s.10(2)a of the Charities Act 2011.

No value is placed on moveable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated and or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Other Fixed Assets

Other land and buildings held on behalf of the PCC for its own purpose are valued at cost. The land and buildings have not been depreciated as it is felt by the trustees that the annual depreciation charge and the accumulated depreciation are immaterial to the financial statements, due to the assets having a very long remaining useful life. The trustees consider an impairment review on an annual basis.

The Church Hall (Caldy) as a functional asset has not been assigned any value. The new Church Centre (St Bridget's) has been valued as shown in the accounts. Any expenditure on maintenance or improvement is written off as incurred. Individual items of equipment are written off as incurred.

Taxation

The charity is exempt from tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

Note	2020 Unrestricted	2020 Restricted	2020 Total	2019 Total
	£	£	£	£
2 Donations and legacies				
Donations	86,666	-	86,666	86,210
Gift Aid	25,008	435	25,443	27,765
Non Gift Aid Donations	8,045	-	8,045	5,396
Collections	4,703	-	4,703	13,193
Sundry	135	-	135	682
Donations & Appeals	-	931	931	12,165
Donations with Gift Aid	-	3,480	3,480	16,355
Legacies	2,000	-	2,000	-
	<u>126,557</u>	<u>4,846</u>	<u>131,403</u>	<u>161,766</u>
3 Charitable activities	£	£	£	£
Church Centre & Hall Lettings	17,865	-	17,865	34,267
Museum	347	-	347	844
Friends of St Bridgets	-	-	-	55
Magazine Advertising	2,310	-	2,310	2,211
Magazine Sales	655	-	655	842
Fees	5,833	-	5,833	10,431
Grants	9,500	-	9,500	1,421
HMRC Job Retention Grant	733	-	733	-
	<u>37,243</u>	<u>-</u>	<u>37,243</u>	<u>50,071</u>
4 Other trading activities	£	£	£	£
Summer Fair	40	-	40	5,575
Other Activities	662	941	1,603	3,619
House rent	10,908	-	10,908	6,928
Solar Panels	3,308	-	3,308	3,728
	<u>14,918</u>	<u>941</u>	<u>15,859</u>	<u>19,850</u>
5 Investments	£	£	£	£
Bank interest	193	14	207	399
Income from investments	-	-	-	93
	<u>193</u>	<u>14</u>	<u>207</u>	<u>492</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

Note	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
6 Resources Expended				
Raising funds				
Summer fair & festival	20	-	20	1,675
Other fundraising costs	373	-	373	1,072
	<u>393</u>	<u>-</u>	<u>393</u>	<u>2,747</u>
Charitable activities				
Parish share	86,946	-	86,946	84,825
Rector & rectory expenses	7,361	-	7,361	4,205
Curate's house	2,913	-	2,913	2,419
Church	21,666	384	22,050	122,953
Churchyard	11,371	-	11,371	13,556
Parish magazine	1,369	-	1,369	2,809
Training & mission	529	-	529	758
Centre & hall	24,107	-	24,107	42,477
Parish Office	15,150	-	15,150	14,532
Charitable giving	2,875	-	2,875	9,035
Independent examiner's fees				
This year	650	-	650	650
Last year	-	-	-	1,740
Sundries	473	-	473	117
Vacancy	1,136	-	1,136	-
Bank charges	385	-	385	597
	<u>176,931</u>	<u>384</u>	<u>177,315</u>	<u>300,673</u>

	2020 £	2019 £
7 Staff Costs & Employees		
- included in Charitable Activities above		
Wages and salaries	21,957	25,470
Pension costs	194	167
Social security costs	-	-
	<u>22,151</u>	<u>25,637</u>

No employee earned £60,000 or more during the year (nor the previous year)

	2020	2019
The average headcount during the year was :		
Charitable activities	<u>4</u>	<u>5</u>
	<u>4</u>	<u>5</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

8 Fixed Assets

	Land and Buildings £	Total £
Cost		
At 1 January 2020	785,000	785,000
Disposals	-	-
Additions	-	-
At 31 December 2020	<u>785,000</u>	<u>785,000</u>
Depreciation		
At 1 January 2020	-	-
On Disposals	-	-
Charge for year	-	-
At 31 December 2020	<u>-</u>	<u>-</u>
Net Book Value		
At 31 December 2020	<u>785,000</u>	<u>785,000</u>
At 31 December 2019	<u>785,000</u>	<u>785,000</u>

The Land and Buildings is the curate's house at £110,000 (2019 £110,000)
and the church centre building at £675,000 (2019 £675,000)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

Note	2020	2019
9 Fixed asset investments at market value	£	£
At 1 January 2020	26,905	25,055
Additions in the year at cost	-	-
Disposals at market value	-	(3,172)
Change in value in the year Gain/(Loss)	2,754	5,022
At 31 December 2020	<u>29,659</u>	<u>26,905</u>
10 Debtors	2020	2019
	£	£
Recoverable VAT on Church expenditure	-	18,167
Recoverable Vacancy costs	695	-
	<u>695</u>	<u>18,167</u>
11 Cash at bank and in hand	2020	2019
	£	£
Current Account	68,803	58,939
Deposit Account	40,069	39,995
	<u>108,872</u>	<u>98,934</u>
12 Creditors : amounts falling due within one year	2020	2019
	£	£
Accruals	1,244	15,782
	<u>1,244</u>	<u>15,782</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2020

Note

13 Movement in Funds	Balance at 31 December 2019	Incoming Resources	Resources Expended	Gains & (Losses) on Investments	Transfers In/(Out)	Balance at 31 December 2020
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	893,501	178,911	(177,324)	2,754	-	897,842
	<u>893,501</u>	<u>178,911</u>	<u>(177,324)</u>	<u>2,754</u>	<u>-</u>	<u>897,842</u>
Restricted Funds						
Enhancement	19,723	5,801	(384)	-	-	25,140
	<u>19,723</u>	<u>5,801</u>	<u>(384)</u>	<u>-</u>	<u>-</u>	<u>25,140</u>
Total Funds	<u>913,224</u>	<u>184,712</u>	<u>(177,708)</u>	<u>2,754</u>	<u>-</u>	<u>922,982</u>

14 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

15 Trustees' Expenses

During the year 4 trustees (2019 5 trustees) were reimbursed for out-of-pocket expenses incurred by the trustees and paid to third parties. The total sum paid in the year was £1,027 (2019 £2,451).

16 Capital Commitments

The charity had no capital commitments at 31 December 2020 (2019: None) either contracted for or authorised by the trustees but not contracted for.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES - INCOME
For the Year Ended 31 December 2020

INCOMING RESOURCES	Parish		St Bridget		Caldy	
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Donations and Legacies						
Donations	86,666	86,210	64,524	65,810	22,142	20,400
Gift Aid	25,443	27,765	18,179	21,860	7,264	5,905
Non Gift Aid Donations	8,045	5,396	6,580	2,406	1,465	2,990
Collections	4,703	13,193	1,275	6,389	3,428	6,804
General Income	135	682	135	682	-	-
Donations & Appeals	931	12,165	931	12,165	-	-
Donations with Gift Aid	3,480	16,355	3,480	16,355	-	-
Legacies	2,000	-	2,000	-	-	-
	131,403	161,766	97,104	125,667	34,299	36,099
Charitable Activities						
Church Centre & Hall Lettings	17,865	34,267	17,752	34,142	113	125
Museum	347	844	347	844	-	-
Friends of St Bridgets	-	55	-	55	-	-
Magazine Advertising	2,310	2,211	2,310	2,211	-	-
Magazine Sales	655	841	655	841	-	-
Fees	5,833	10,431	4,446	6,687	1,387	3,744
Grants	9,500	1,421	9,500	1,421	-	-
HMRC Job Retention Grant	733	-	733	-	-	-
	37,243	50,070	35,743	46,201	1,500	3,869
Other Trading Activities						
Summer Fair & Festival	40	5,575	40	5,133	-	442
Other Activities	1,603	3,619	1,603	3,619	-	-
House Rent	10,908	6,928	-	-	10,908	6,928
Solar Panels	3,308	3,728	3,308	3,728	-	-
	15,859	19,850	4,951	12,480	10,908	7,370
Investment Income						
Interest and income	207	493	143	353	64	140
	207	493	143	353	64	140
Total Incoming Resources	184,712	232,179	137,941	184,701	46,771	47,478

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES - EXPENDITURE
For the Year Ended 31 December 2020

RESOURCES EXPENDED

	Parish		St Bridget		Caldy	
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Raising Funds						
Summer Fair & Festival	20	1,675	20	1,447	-	228
Other Fundraising Costs	373	1,072	373	1,072	-	-
	<u>393</u>	<u>2,747</u>	<u>393</u>	<u>2,519</u>	<u>-</u>	<u>228</u>
Charitable Activities						
Parish Share	86,946	84,825	65,209	63,619	21,737	21,206
Rector and Rectory Expenses	7,361	4,205	7,361	4,205		-
Curate's House	2,913	2,419	-	-	2,913	2,419
Church	22,050	122,953	11,396	107,864	10,654	15,089
Churchyard	11,371	13,556	8,400	10,254	2,971	3,302
Parish Magazine	1,369	2,809	1,369	2,809	-	-
Training & Mission	529	758	529	758	-	-
Centre & Hall	24,107	42,477	22,276	40,045	1,831	2,432
Parish Office	15,150	14,532	14,250	13,632	900	900
Independent Examiners Fees						
This year	650	650	650	650	-	-
Last year	-	1,740	-	1,740	-	-
Bank Charges	385	597	385	597	-	-
Sundries	473	117	-	-	473	117
Vacancy	1,136	-	1,136	-	-	-
Charitable Giving	2,875	9,035	-	5,410	2,875	3,625
	<u>177,315</u>	<u>300,673</u>	<u>132,961</u>	<u>251,583</u>	<u>44,354</u>	<u>49,090</u>
Total Resources Expended	<u>177,708</u>	<u>303,420</u>	<u>133,354</u>	<u>254,102</u>	<u>44,354</u>	<u>49,318</u>
Net Income/(expenditure) Before Gains	7,004	(71,241)	4,587	(69,401)	2,417	(1,840)
Realised Gains & Losses	2,754	5,022	-	180	2,754	4,842
Net Income/(expenditure)	<u>9,758</u>	<u>(66,219)</u>	<u>4,587</u>	<u>(69,221)</u>	<u>5,171</u>	<u>3,002</u>

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