

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 2021**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
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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 ministry is assisted and complemented by three Readers and several active retired clergy with Permission to Officiate.

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 (1956) as amended and church representation rules. It was 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, mostly using Zoom (due to Government restrictions on meetings), with an average level of attendance of 75%.

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, Caldý, 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

Rev Prof. David Chester, Permission to Officiate, ex officio

Mr David Wright, Churchwarden, ex officio

Mr Gregory Buckridge, Churchwarden, ex officio

Mr Sydney Ford, Deputy Warden, Caldý, Deanery Synod, ex officio

Dr Angela Douglas MBE, Deanery Synod, ex officio

Mrs Joy Alcock

Mr John Smith, Reader and Treasurer

Miss Susan Shaw

Mr Brian Crabtree, Deputy Warden, Caldý

Mr William Smith

Mr Arthur Roberts

Ms Sheelagh Blair

Mrs Priscilla Bench-Capon

Mr Rod Tann, Secretary

Mr Simon Trout

Mr Stanley Metcalf

Miss Mary Rees

Miss Ann Holden, as from 29th April 2021

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. An armoured cable has been run between the church and the Church Centre, to provide a permanent internet connection for the livestreaming of services and events.

It has been noted that there are some defects in the lead work of the dormer windows, and these are to be inspected by the church architect.

Caldy church and hall

The fabric of the church is in good order and has been maintained by regular cleaning and routine maintenance of boiler/ organ and testing of electrical installations. The installation of IT facilities has been approved by faculty and final installation is now awaited.

The church hall has been improved internally by the fitting of new curtains. The external wall at the roadside is showing signs of deterioration due to erosion of the sandstone blocks caused mainly by passing vehicles splashing rainwater onto the wall. A structural survey indicated there is no immediate problem, but it should be inspected regularly.

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. Non-essential work was delayed due to Covid restrictions, but renewals and improvements have since been delivered as necessary. Roof issues above the kitchen, despite repairs, remain a concern and are being monitored while failures of old technology lighting components require a replacement programme with new LED lighting. Storm Arwen damaged the old pyramidal Museum Roof and plans are in place to reroof in 2022.

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 Caldý, St Bridget's Centre and Caldý Church Hall.

ACHIEVEMENTS AND PERFORMANCE

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 schools in the parish (St Bridget's and Avalon) use the church on a regular basis for collective worship. St Bridget's school lead worship during the seasons of Easter, Harvest, Christmas and Lent. This was re-established from September 2021 following the period of lockdown due to Covid. The children from St Bridget's school are increasingly involved in our service of All Together Worship.

Both churches remained open for **worship and private prayer** during 2021 following the government restrictions and advice. Two services of Holy Communion are offered on a Sunday at St Bridget's (8am and 10am) and a 10am service of holy Communion at Caldry church. One midweek service of Holy Communion is offered at each church. The 10am service at St Bridget's has been successfully livestreamed during 2021. The popular weekly Sunday morning Zoom service was continued until the Autumn when it was replaced by a monthly evening service on Zoom. Two services of Morning Prayer are offered during the week, one livestreamed on Facebook and one via Zoom.

Additional services were offered for Remembrance, All Souls, Advent and Christmas.

The Covid pandemic has continued to affect attendance, but numbers are gradually rising.

As well as our regular services, we seek to enable our community to celebrate and thank God at important milestones of the journey through life and **significant life events**. In 2021 there were 10 weddings, 13 baptisms, 18 funerals and 4 memorial services in church (with a further 10 funerals being conducted at crematoria).

At present there are 200 parishioners on the **Church Electoral Roll**, 97 of whom are not resident within the parish. 2 names were added during the year and 7 were removed either through death or because they moved away from the parish.

Pastoral Care

During 2021 a review of pastoral care has taken place. Clergy and lay people have continued to visit the sick and bereaved, the housebound and the socially isolated. Both church families offer informal care and a friendly ear and there is a network of communication which seeks to make one another aware when a pastoral need arises. Towards the end of 2021 a new pastoral team was formed following responses to a parish wide survey. The initial focus of this group has been responding to the bereaved.

Mission and Outreach

Helping those in need is a demonstration of our faith and living out our vision of following Jesus with open hands. In 2020 a commitment was made to increase our giving to charities both locally and internationally. In 2021, as a parish we donated £7820 to support charities in the UK and overseas and have committed to a higher figure in 2022.

A weekly **newsletter** is emailed to 195 people via mailchimp, 15 are delivered as hard copies and 30 are placed in the churches for collection. 170 copies of our **parish magazine** are printed each month, 134 of which are delivered to homes and businesses with the remainder available for sale at our churches. Both the newsletter and the magazine are also on our website and the A Church Near You website. These keep parishioners and others 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. We support **the faith development of children and young people** through Storytelling and leading Collective Worship in St Bridget's Primary School. The Rector leads a half termly session for staff from St Bridget's school which combines some teaching on doctrine and experience of different styles of worship and spirituality. A series of videos was created for the school children to replace the usual Easter Experience. We have developed the children's area in church and provided new resources. We facilitate a parent and baby group at Caldý 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 Cafe' which has gradually emerged from lockdown. The Link Cafe also provides the opportunity to buy Fairtrade and Eco-Friendly Items. The Link Cafe continued as a weekly Wednesday morning Zoom session until the centre re-opened.

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. Whilst the pandemic significantly affected the use of the Parish centre, from September many groups have returned. It also hosts the West Kirby Museum. The pandemic meant that many social and fund-raising activities were cancelled, including the Summer Fair and Caldý Picnic, although a smaller scale Earth Fest went ahead.

Ecumenical Relationships

The church continues to be an active member of West Kirby Churches Together. Meetings are typically attended by the Rector and our parish representative, John Smith. Activities during 2021 were unavoidably curtailed by Covid but plans for 2022 are well in hand.

Inclusive Church

The parish is a member of *Inclusive Church* and seeks to work hard to ensure that we actively welcome and serve everyone, regardless of ability, income, ethnicity, gender, gender identity, mental health or sexuality, including people who live with disability, learning disability, or neurodiversity. 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 Caldby church are committed to caring for God's earth in all areas of our lives as a church community and as individuals. We are now working towards achieving a Gold Eco Church award for the whole parish.

Deanery Synod

Three members of the PCC and the Rector 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 Deanery Synod has focussed on the Living in Love and Faith report and also exploring effective strategies for mission and evangelism.

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 musicians, choir and bell ringers, house group leaders, running the museum, 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, supporting the foodbank by delivering our donations to the warehouse, and serving on various committees. As the pandemic entered a second year, we continued to be dependent on volunteers to manage the livestreaming of services and we have vastly improved our online presence. The purchase of better equipment has meant high quality streaming of Sunday services and in addition, weddings, funerals and baptisms, enabling family members to join the service on line. 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, the new volunteers who have joined us and taken on extra responsibilities as we emerge from the pandemic.

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

Pastoral Ministry and attendance at worship 2021

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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
TRUSTEES' ANNUAL REPORT for the year ended 31 December 2021**

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. Caldry church began to open daily from October, and this was greatly appreciated.

The Clergy provided preparation and support to families who were bereaved and planning funerals, to the couples who were married and those who brought children for baptism. Visits were also made to people who were lonely or distressed. Clergy visited people in their homes when possible. Visiting in hospital and care homes remained severely restricted and clergy only visited to attend the dying.

Pastoral Ministry (both Churches)	2021	2020
Baptisms	13	2
Confirmations	0	0
Admission to Communion	0	0
Weddings <i>including Dedication after Civil Marriage</i>	10	3
Funerals in Church	18	10
Funerals at Crematorium/Cemetery	10	24
Memorial Services in Church	4	0

Attendance at Worship 2021

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

The first four Sundays of October and the weekdays following (2020 figures are shown in brackets)

St Bridget's	Sunday Adult	Sunday Child	Weekday Adult	Weekday Child
Week 1	105 (50)	15 (0)	7 (0)	0 (0)
Week 2	78 (44)	8 (3)	40 (0)	4 (0)
Week 3	110 (64)	1 (6)	104 (0)	350 (0)
Week 4	6 (47)	0 (1)	214 (0)	3 (0)
Caldry	Sunday Adult	Sunday Child	Weekday Adult	Weekday Child
Week 1	16 (17)	0 (0)	6 (0)	0 (0)
Week 2	20 (15)	0 (0)	6 (0)	0 (0)
Week 3	22 (22)	0 (0)	7 (0)	0 (0)
Week 4	48 (19)	0 (0)	9 (0)	0 (0)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
TRUSTEES' ANNUAL REPORT for the year ended 31 December 2021**

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	67 (0)	15 (0)	82 (0)
Easter Day attendance	69 (0)	15 (0)	84 (0)
Christmas communicants	110 (72)	34 (13)	144 (85)
Christmas attendance	261 (78)	34 (16)	295 (94)

FINANCIAL REVIEW

Total **incoming resources** this year were £209,522 (2020 £184,712). Congregational giving of £105,543 (2020 £103,960) has met the cost of the Parish Share. Gift Aid recovered from HMRC was £23,480. Investment income received during the year amounted to £51. The valuation of investments held during the year has increased by £4,964 because of positive stock market movements.

Expenditure in the year was £186,956 (2020 £177,708). The main expenditure during the year was the Parish share of £87,598 (2020 £86,946). Fees for weddings and funerals provided a nett income of £8,012 (2020 £5,833) – significantly increased in 2021 due to the reinstatement of church services.

From the financial point of view, 2021 showed some significant recovery from the impact of restrictions imposed in 2020 due to Covid 19. Leaving aside the 'windfall' income from the sale of the parish house (13 Caldys Road), a small overall surplus was again achieved, but only because of further Government grants to support the work of St Bridget's Centre, rental income from the parish house, a generous donation and a significant 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 and cash donations. 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. Capital works in all our buildings 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 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.

2022 will hopefully see further recovery from the Covid 19 pandemic. Church services have been fully reinstated, with baptisms, weddings and funerals again being held. 13 Caldý Road has been sold, with the sale proceeds held temporarily in a deposit account pending the purchase of a replacement property. On-line and contactless giving is becoming a significant source of income, which will hopefully increase in the years ahead. We plan to be more generous in our giving to support 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 risks associated with the activities of the charity are the sustainability of giving from the congregations at St Bridget's and Caldý church and managing the impact of the pandemic. New methods of giving have been developed successfully, ensuring everyone can discover the joy of giving. Regular giving in 2021 remained largely stable, which was encouraging given the challenging environment.

The PCC continue to manage the risk of diminishing reserves.

Budgets for the main activities of the charity for 2022 have been created, though the ongoing challenges of the pandemic make these more uncertain than would be hoped.

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

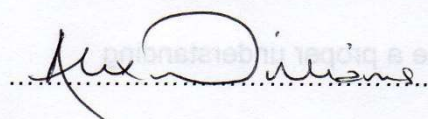
The Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

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 2019), 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

.....13.104.1.2022.....

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 2021 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: 

Date: 20-4-22

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 2021

		2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
	Note				
INCOMING RESOURCES					
Incoming & endowments from:					
Donations and legacies	2	130,014	22,178	152,192	131,403
Charitable activities	3	49,008	-	49,008	37,243
Other trading activities	4	8,271	-	8,271	15,859
Investments	5	48	3	51	207
Total income		187,341	22,181	209,522	184,712
RESOURCES EXPENDED					
Raising funds	6	131	-	131	393
Charitable activities	6	186,106	719	186,825	177,315
Total expenditure		186,237	719	186,956	177,708
Net income / (expenditure) for the year before investment gains/(losses)		1,104	21,462	22,566	7,004
Net gains/(losses) on investments	10	4,964	-	4,964	2,754
Net income / (expenditure) for the year before transfers		6,068	21,462	27,530	9,758
Extraordinary item	8	292,939	-	292,939	-
Transfer between funds		3,375	(3,375)	-	-
Net income / (expenditure) for the year		302,382	18,087	320,469	9,758
RECONCILIATION OF FUNDS					
Total funds brought forward	14	897,842	25,140	922,982	913,224
TOTAL FUNDS CARRIED FORWARD		1,200,224	43,227	1,243,451	922,982

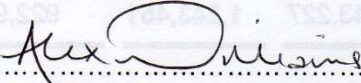
There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
BALANCE SHEET
At 31 December 2021
Registration Number: 1131379

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	675,000	-	675,000	785,000
Investments	10	34,623	-	34,623	29,659
		<u>709,623</u>	<u>-</u>	709,623	814,659
CURRENT ASSETS					
Debtors	11	-	-	-	695
Cash at bank and in hand	12	491,251	43,227	534,478	108,872
		<u>491,251</u>	<u>43,227</u>	534,478	109,567
CREDITORS					
Amounts falling due within one year	13	(650)	-	(650)	(1,244)
NET CURRENT ASSETS		<u>490,601</u>	<u>43,227</u>	533,828	108,323
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,200,224</u>	<u>43,227</u>	1,243,451	922,982
FUNDS					
Unrestricted funds	14			1,200,224	897,842
Restricted funds				43,227	25,140
TOTAL FUNDS				1,243,451	922,982

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


 Revd Alexandra Williams, Chair of Trustees

13.10.2022
 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 2021

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) (2019). 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 2021

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 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 2021

Note	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
2 Donations and legacies				
Donations	89,098	-	89,098	86,666
Gift Aid	22,906	574	23,480	25,443
Non Gift Aid Donations	8,787	100	8,887	8,045
Collections	5,154	-	5,154	4,703
Sundry	69	-	69	135
Donations & Appeals	-	-	-	931
Donations with Gift Aid	-	2,335	2,335	3,480
Legacies	4,000	19,169	23,169	2,000
	<u>130,014</u>	<u>22,178</u>	<u>152,192</u>	<u>131,403</u>
3 Charitable activities	£	£	£	£
Church Centre & Hall Lettings	22,631	-	22,631	17,865
Museum	135	-	135	347
Friends of St Bridgets	10	-	10	-
Magazine Advertising	2,295	-	2,295	2,310
Magazine Sales	738	-	738	655
Fees	8,012	-	8,012	5,833
Grants	13,757	-	13,757	9,500
HMRC Job Retention Grant	1,430	-	1,430	733
	<u>49,008</u>	<u>-</u>	<u>49,008</u>	<u>37,243</u>
4 Other trading activities	£	£	£	£
Summer Fair	-	-	-	40
Other Activities	111	-	111	1,603
House rent	4,753	-	4,753	10,908
Solar Panels	3,407	-	3,407	3,308
	<u>8,271</u>	<u>-</u>	<u>8,271</u>	<u>15,859</u>
5 Investments	£	£	£	£
Bank interest	48	3	51	207
Income from investments	-	-	-	-
	<u>48</u>	<u>3</u>	<u>51</u>	<u>207</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2021

Note	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
6 Resources Expended				
Raising funds				
Summer fair & festival	-	-	-	20
Other fundraising costs	131	-	131	373
	<u>131</u>	<u>-</u>	<u>131</u>	<u>393</u>
Charitable activities				
Parish share	87,598	-	87,598	86,946
Rector & rectory expenses	4,107	-	4,107	7,361
Parish house	2,460	-	2,460	2,913
Church	21,526	704	22,230	22,050
Churchyard	12,556	-	12,556	11,371
Parish magazine	1,493	-	1,493	1,369
Training & mission	2,311	-	2,311	529
Centre & hall	28,086	-	28,086	24,107
Parish Office	17,125	-	17,125	15,150
Charitable giving	7,805	15	7,820	2,875
Independent examiner's fees	650	-	650	650
Sundries	59	-	59	473
Vacancy	-	-	-	1,136
Bank charges	330	-	330	385
	<u>186,106</u>	<u>719</u>	<u>186,825</u>	<u>177,315</u>

	2021	2020
	£	£
7 Staff Costs & Employees		
- included in Charitable Activities above		
Wages and salaries	25,704	21,957
Pension costs	218	194
Social security costs	-	-
	<u>25,922</u>	<u>22,151</u>

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

The average headcount during the year was :	2021	2020
Charitable activities	4	4
	<u>4</u>	<u>4</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2021

Note	2021	2020
	£	£
8 Extraordinary item		
Gain on disposal of Parish house	<u>292,939</u>	-
	<u>292,939</u>	-

9 Fixed Assets

	Land and Buildings £	Total £
Cost		
At 1 January 2021	785,000	785,000
Disposals	(110,000)	(110,000)
Additions	-	-
At 31 December 2021	<u>675,000</u>	<u>675,000</u>
Depreciation		
At 1 January 2021	-	-
On Disposals	-	-
Charge for year	-	-
At 31 December 2021	<u>-</u>	<u>-</u>
Net Book Value		
At 31 December 2021	<u>675,000</u>	<u>675,000</u>
At 31 December 2020	<u>785,000</u>	<u>785,000</u>

The Land and Buildings is the church centre building at £675,000.
In 2020 it was the church centre building at £675,000 and Parish house
at £110,000.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2021

Note	2021	2020
10 Fixed asset investments at market value	£	£
At 1 January 2021	29,659	26,905
Additions in the year at cost	-	-
Disposals at market value	-	-
Change in value in the year Gain/(Loss)	4,964	2,754
At 31 December 2021	34,623	29,659
	2021	2020
11 Debtors	£	£
Recoverable Vacancy costs	-	695
	-	695
	2021	2020
12 Cash at bank and in hand	£	£
Current Account	91,467	68,803
Deposit Account	443,011	40,069
	534,478	108,872
	2021	2020
13 Creditors : amounts falling due within one year	£	£
Accruals	650	1,244
	650	1,244

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the Year Ended 31 December 2021

Note

14 Movement in Funds

	Balance at 31 December 2020	Incoming Resources	Resources Expended	Gains & (Losses) on Investments	Transfers In /(Out)	Balance at 31 December 2021
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	897,842	480,280	(186,237)	4,964	3,375	1,200,224
	<u>897,842</u>	<u>480,280</u>	<u>(186,237)</u>	<u>4,964</u>	<u>3,375</u>	<u>1,200,224</u>
Restricted Funds						
Enhancement	25,140	22,181	(719)	-	(3,375)	43,227
	<u>25,140</u>	<u>22,181</u>	<u>(719)</u>	<u>-</u>	<u>(3,375)</u>	<u>43,227</u>
Total Funds	<u>922,982</u>	<u>502,461</u>	<u>(186,956)</u>	<u>4,964</u>	<u>-</u>	<u>1,243,451</u>

15 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

16 Trustees' Expenses

During the year 1 trustee (2020 4 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 £373 (2020 £1,027).

17 Capital Commitments

The charity had no capital commitments at 31 December 2021 (2020: 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 2021

INCOMING RESOURCES	Parish		St Bridget		Caldy	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Donations and Legacies						
Donations	89,098	86,666	66,403	64,524	22,695	22,142
Gift Aid	23,480	25,443	17,179	18,179	6,301	7,264
Non Gift Aid Donations	8,887	8,045	7,275	6,580	1,612	1,465
Collections	5,154	4,703	718	1,275	4,436	3,428
General Income	69	135	-	135	69	-
Donations & Appeals	-	931	-	931	-	-
Donations with Gift Aid	2,335	3,480	2,335	3,480	-	-
Legacies	23,169	2,000	21,169	2,000	2,000	-
	152,192	131,403	115,079	97,104	37,113	34,299
Charitable Activities						
Church Centre & Hall Lettings	22,631	17,865	22,596	17,752	35	113
Museum	135	347	135	347	-	-
Friends of St Bridgets	10	-	10	-	-	-
Magazine Advertising	2,295	2,310	2,295	2,310	-	-
Magazine Sales	738	655	738	655	-	-
Fees	8,012	5,833	5,746	4,446	2,266	1,387
Grants	13,757	9,500	13,757	9,500	-	-
HMRC Job Retention Grant	1,430	733	1,430	733	-	-
	49,008	37,243	46,707	35,743	2,301	1,500
Other Trading Activities						
Summer Fair & Festival	-	40	-	40	-	-
Other Activities	111	1,603	111	1,603	-	-
House Rent	4,753	10,908	-	-	4,753	10,908
Solar Panels	3,407	3,308	3,407	3,308	-	-
	8,271	15,859	3,518	4,951	4,753	10,908
Investment Income						
Interest and income	51	207	40	143	11	64
	51	207	40	143	11	64
Total Incoming Resources	209,522	184,712	165,344	137,941	44,178	46,771

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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 2021

RESOURCES EXPENDED	Parish		St Bridget		Caldy	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Raising Funds						
Summer Fair & Festival	-	20	-	20	-	-
Other Fundraising Costs	131	373	131	373	-	-
	131	393	131	393	-	-
Charitable Activities						
Parish Share	87,598	86,946	65,680	65,209	21,918	21,737
Rector and Rectory Expenses	4,107	7,361	2,877	7,361	1,230	-
Parish House	2,460	2,913	-	-	2,460	2,913
Church	22,230	22,050	13,772	11,396	8,458	10,654
Churchyard	12,556	11,371	9,335	8,400	3,221	2,971
Parish Magazine	1,493	1,369	1,493	1,369	-	-
Training & Mission	2,311	529	2,181	529	130	-
Centre & Hall	28,086	24,107	26,153	22,276	1,933	1,831
Parish Office	17,125	15,150	12,638	14,250	4,487	900
Independent Examiners Fees	650	650	488	650	162	-
Bank Charges	330	385	330	385	-	-
Sundries	59	473	-	-	59	473
Vacancy	-	1,136	-	1,136	-	-
Charitable Giving	7,820	2,875	4,115	-	3,705	2,875
	186,825	177,315	139,062	132,961	47,763	44,354
Total Resources Expended	186,956	177,708	139,193	133,354	47,763	44,354
Net Income/(expenditure) Before Gains	22,566	7,004	26,151	4,587	(3,585)	2,417
Realised Gains & Losses	4,964	2,754	-	-	4,964	2,754
Net Income/(expenditure)	27,530	9,758	26,151	4,587	1,379	5,171

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