

# **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 2023**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2023**

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## **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 licensed as Rector of the Parish on 9<sup>th</sup> 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 (PCC) 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 26<sup>th</sup> 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.

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

### **PCC Activities during 2023**

In addition to the post-APCM meeting, PCC members met five times during the year. We had an average attendance of 14 members over this period. At the first meeting of the year, a new proposal was discussed to increase the number of meetings per year from 4 to 5, in addition to the APCM. This also saw the cessation of the Caldys and St Bridget committees and the formation of focus groups in line with our strategy and vision 'Growing in the Right Direction'.

Over the course of the year the PCC has made some significant decisions including

- funding repairs and improvements to both churches.
- employment of Children and Family workers
- appointing a choir director
- providing a new main noticeboard for St Bridget's
- establishing contracts with new gardeners
- buying, renovating and letting a new parish house
- a commitment to more ethical banking

Many issues and topics were discussed during the year. Each meeting had a focus on an aspect of mission and ministry, and we had presentations relating to finance, children and families, worship and prayer, social and outreach and mission.

Finance and Safeguarding remain as standing items at every meeting. We are grateful to our treasurer John Smith for his continuing help and guidance. We welcomed a new Parish Safeguarding officer, Rosemary Morgan, and are grateful to her and Sue Shaw for the work they do in ensuring we fulfil safeguarding requirements.

The PCC also expressed their thanks for the work that Rod Tann has undertaken as secretary and for staying in this role until the appointment of Dr Angela Douglas in November 2023 with the support of Miss Sue Shaw

It has been shown that the revised arrangements put in place this last year for dealing with Council business more efficiently has paid dividends. This has been achieved by –

- the Rector allocating more time in preparation both with the Standing Committee, which met before each Council Meeting to agree a structured agenda, and her preparation of overheads used at the meetings, to help Council members focus on the key issues

And

- Council members who led each Subject Group preparing and circulating early reports prior to each meeting.

Members thanked the Rector for her excellent chairing of our meetings this year.

### **Trustees**

Rev Alexandra Williams, Rector, Chair, ex officio

Miss Ann Holden, Churchwarden, ex officio

Mr Gregory Buckridge, Churchwarden, ex officio

Mr John Smith, Reader and Treasurer, ex officio

Mr Sydney Ford, Deanery Synod, ex officio

Dr Angela Douglas MBE, Deanery Synod, ex officio

Miss Susan Shaw, Deanery Synod, ex officio

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

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Rev Prof. David Chester

Mrs Joy Alcock (to 21 May 2023)

Mr David Wright

Mr Brian Crabtree (to 21 May 2023)

Mr William Smith (to 21 May 2023)

Mr Arthur Roberts (to 21 May 2023)

Mrs Priscilla Bench-Capon

Mr Rod Tann, Secretary

Mr Simon Trout

Professor Stanley Metcalf

Ms Mary Rees

Mrs Patricia Southworth

Mrs Valerie Ford (from 21 May 2023)

Mr David Hind (from 21 May 2023)

Dr Rosemary Morgan (from 21 May 2023)

**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 churches 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.

### **Parish Buildings Report for 2023**

The Buildings Team regularly monitor the condition of the two churches in the parish, Caldy Church Hall and the parish house. We are grateful to Gregory Buckridge, David Hind and David Wright for their time, skills and advice.

#### **St Bridget's Church**

The fabric of the church is in good order. It is regularly cleaned, professionally.

The boiler was serviced in August; however, the central heating control failed at the end of the year and needs to be replaced.

The roof is in good condition, though the flashing where the roof joins up with the tower is suspect in some areas and requires attention. There has been some minor ingress of water which is monitored.

The gutters, hoppers, downpipes and drains have all been inspected and where necessary, cleared out. There are no significant concerns of which we are aware.

#### **All Saints Caldy**

The fabric of the church is in good order. Gutters, hoppers and drains have all been inspected, and where necessary cleared out. The tower gutters had not been cleared for many years and were significantly blocked. One broken downspout was replaced.

An underground drainpipe at the back of the church was found to be blocked, causing flooding and damp to come through a section of wall. The drainpipe was successfully replaced. A tree was also removed on the North East side of the church as it was deemed unsafe and was compromising the structure of the tower. There has been a small amount of plaster falling inside the building but on inspection this was considered to be cosmetic.

The exterior lighting, which was old and malfunctioning, was replaced with LED lighting in November.

The lightning conductor was replaced and certified and a five-year electrical safety certificate for the church has been issued.

During the year there have been discussions with BT and Outreach about laying an underground cable to provide reliable internet connection for livestreaming of services and use of the contactless giving machine.

#### **Caldy Church Hall**

The fabric of the hall is in general good order, but we suspect that the roof requires attention. A programme to clean the roof and remove moss has been agreed which will allow further inspection.

#### **64 Covertside – tenanted property owned by the parish:**

The property is in good order. The garage roof which was leaking has been replaced.

### **St Bridget's Centre**

During 2023 the Centre continued to be well used, with most days and evenings fully booked. Weekends often have availability for hirers.

The Centre has a volunteer manager, Richard Williams, a treasurer Rosie Heenan and together with the Centre committee they make decisions about improvements and the day to day running of the Centre.

The Treasurer, Rosie Heenan, was able to report that we have covered our "normal" running costs and had reserves for the lighting.

The main work undertaken was the installation of LED lighting over the summer and completed at the October half term. This is now complete and working well.

The Centre committee have had some concerns about the heating system and need to be prepared for a boiler replacement sometime soon.

The Centre is reliant on the cooperation of all concerned with its life and particular thanks are due to the Centre Manager and Committee, the parish administrator for all their work dealing with bookings and enquiries, and the caretaker, who often go the extra mile to help us and others.

### **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; developing a spiritual life as a follower of Jesus and partaking in the sacraments.
- provision of pastoral care for people living in the parish.
- provision of social activities which build up community life.

- missionary and outreach work
- engagement in social action
- generous support of others
- 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

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 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.

During the course of the year, we have offered a variety of opportunities for spiritual development. These have included a quiet morning, a session looking at spirituality and ageing, and exploring the Enneagram. An increasing number of families have started attending All Together Worship and we have had a very positive response to fresh expressions of worship such as Good Friday activity and worship and an outdoor nativity service.

**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. The children from St Bridget's school are increasingly involved in our service of All Together Worship. The 'Easter Experience' was offered to both schools in the parish and had over 500 children and staff journey through the story of Holy Week and Easter. The 'Love your neighbour' service has run for a second time and attracted a large number of children, families and regular congregation members and the Christingle remains one of the most popular services with a very packed church.

**Both churches** remain open every day for private prayer. This has been well received in the community and has raised no issues of concern. 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 Caldy church. One midweek service of Holy Communion is offered at each church. Over the year we have continued to improve our livestreaming capacity and maintained our online presence. The 10am service at St Bridget's and some occasional offices (weddings, funerals, baptisms) have been successfully livestreamed during 2023. Evening Prayer takes place at 6.30pm on a Sunday evening except on the 3<sup>rd</sup> Sunday of the month when



until the end of 2023 this was held via Zoom. Two services of Morning Prayer are offered during the week, one livestreamed on Facebook and one via Zoom.

Additional services were offered for Lent, Remembrance, All Souls, Advent and Christmas. We also hosted the Civic Service, marked the coronation of King Charles, Harvest, Inclusive Church Sunday, Candlemas and St Bridget's Day and in October we welcomed the Bishop of Chester, the Rt Reverend Mark Tanner who presided at our service of All Together Worship.

Throughout the year numbers attending services have gradually risen and there is an average Sunday attendance across the parish of 130.

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 2023, there were 8 weddings and one blessing of a civil marriage, 25 baptisms, and 17 funerals/memorial services in church (with a further 10 funerals being conducted at crematoria and 12 burials of ashes in the churchyards).

At present there are 200 parishioners on the **Church Electoral Roll**, 96 of whom are not resident within the parish. Thirteen names were added during the year and six were removed either through death or because they moved away from the parish.

### **Pastoral Care**

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. The pastoral team formed in 2021 has continued to work well throughout 2023 providing contact and support to the bereaved and sick. We receive many calls and messages thanking the team for their care.

### **Charitable giving – generous support of others**

Helping those in need is a demonstration of our faith and living out our vision of following Jesus with open hands. In 2023, as a parish we donated £11,243 to support charities in the UK and overseas and have committed to sustain this rate of giving. This demonstrates our understanding that God is abundantly generous, and our response is to do likewise. It is very encouraging that the PCC have maintained this practice in a time of rising costs.

### **Mission and Outreach**

A weekly **newsletter** is emailed to 246 people via MailChimp, approximately 10 are delivered as hard copies and 50 are placed in the churches for collection. 172 copies of our **parish magazine** are printed each month, 122 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.

Early in 2023 the PCC took the bold decision to fund a Children and Families Worker for the parish for 20 hours a week. Following interview, two people were appointed to job share the role and they started in post in March 2023. This appointment has seen a significant increase in activities for children and families. A baby group, started by volunteers has now grown considerably and has a regular attendance of 15 parents with their babies.

During the Summer we offered a Summer Club for children of primary school age and in September we launched Toasty Tuesdays which offers a social occasion for parents and children by serving refreshments and providing activities in St Bridget's church. There are consistently over 120 attendees. We provide a parent and baby group at Caldry Church. We have developed the children's area in St Bridget's church and provided new resources. We continue to support **the faith development of children and young people** through Sunday 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.

The **St Bridget's Centre** enables a huge range of activities to take place, including the weekly 'Wednesday Link Cafe' which is increasingly busy. Children from the school attend the Link and help to serve refreshments. This develops their confidence and social skills as well as bringing a great deal of joy! The Link Cafe also provides the opportunity to buy Fairtrade and eco-friendly items.

The Parish Administrator is based in St Bridget's Centre, and it also provides the setting for a pre-school group on weekdays and for many other community groups to meet. The centre also hosts the West Kirby Museum.

A joint Summer Fair was held between the school and church, which was very successful, and Earthfest was held in September.

### **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 2023 have included a united service at St Andrew's West Kirby, provision of a book 'It's your Move' for all primary school leavers in West Kirby, a performance of the Corrie ten Boom 'The Hiding Place' story at St Michaels' Newton and carol singing outside a local supermarket. An Easter Day dawn service on the beach was organised by the URC and St Bridget's and attracted several early risers!

## **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. During the year we have provided information and literature which explains our position as a church, and we welcome the Prayer for blessing of a Civil Partnership which has been commended by Synod. We celebrated inclusive church on Sunday October 22nd. Both churches are registered as Sight Loss Friendly, and with the Welcome Directory for prison leavers.

## **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 provide the opportunity to buy eco-friendly cleaning products and give weekly tips for becoming more eco-friendly as individuals as well as a parish. We continue to work towards achieving a Gold Eco Church award for the whole parish. During 2023 we have renewed our efforts in the lower churchyard at St Bridget's and have received advice from a volunteer at Ness gardens. We have cleared and created space to establish a Summer and a Spring meadow and are implementing an action plan to achieve an increase in wildflowers, insects, butterflies and birds.

## **Deanery Synod**

Two 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 Diocesan Vision 'Casting the net wide', they have also had a presentation by Transforming lives Together', an independent charity working in partnership with Chester Diocese and Chester Cathedral and part of the Church Urban Fund 'Together Network' of 21 charities across England, linked by faith and driven to tackle poverty, loneliness and social inequality.

## **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 Cafe and Fairtrade sales, contributing to worship and to the care and beautification of buildings and grounds, raising and managing money, managing 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 a church community we are facing a difficulty in recruiting new volunteers as so

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY  
TRUSTEES' ANNUAL REPORT for the year ended 31 December 2023**

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many people lead increasingly busy work lives which often continues into retirement. We have had to respond to this by looking at sustainable activities and projects and in some cases employing people to do jobs previously undertaken by volunteers.

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 those who have continued in their faithful support.

### **Pastoral Ministry and attendance at worship 2023**

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

During 2023 both churches were open daily every morning as sacred spaces for private prayer and reflection.

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 and hospital when possible.

<b>Pastoral Ministry (both Churches)</b>	<b>2023</b>	<b>2022</b>
Baptisms	25	23
Confirmations	0	3
Admission to Communion	0	0
Weddings <i>including Dedication after Civil Marriage</i>	9	10
Funerals/Memorial Services in Church	17	23
Funerals at Crematorium/Cemetery	10	16

### **Attendance at Worship 2023**

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

The first four Sundays of October and the weekdays following (2022 figures are shown in brackets)

<b>St Bridget's</b>	<b>Sunday Adult</b>	<b>Sunday Child</b>	<b>Weekday Adult</b>	<b>Weekday Child</b>
<b>Week 1</b>	<b>95(93)</b>	<b>14 (8)</b>	<b>7 (8)</b>	<b>0 (0)</b>
<b>Week 2</b>	<b>111 (204)</b>	<b>11 (87)</b>	<b>5 (5)</b>	<b>0 (0)</b>
<b>Week 3</b>	<b>143 (104)</b>	<b>47(27)</b>	<b>33 (7)</b>	<b>423 (0)</b>
<b>Week 4</b>	<b>95 (81)</b>	<b>5(4)</b>	<b>8 (6)</b>	<b>1 (1)</b>
<b>Caldy</b>	<b>Sunday Adult</b>	<b>Sunday Child</b>	<b>Weekday Adult</b>	<b>Weekday Child</b>
<b>Week 1</b>	<b>24 (23)</b>	<b>0 (0)</b>	<b>11(10)</b>	<b>4 (3)</b>
<b>Week 2</b>	<b>23 (25)</b>	<b>0 (0)</b>	<b>13 (10)</b>	<b>3 (2)</b>
<b>Week 3</b>	<b>28 (24)</b>	<b>0 (0)</b>	<b>10 (10)</b>	<b>3 (0)</b>
<b>Week 4</b>	<b>26 (24)</b>	<b>5 (0)</b>	<b>8 (8)</b>	<b>0 (0)</b>

## Easter and Christmas attendances

Attendance figures are adults and children combined.  
Figures do not include Christmas and Easter Week House Communions.  
Midnight Services and Crib services are included.

	St Bridget's	Caldy	Total
Easter Day communicants	176 (173)	31 (30)	207 (203)
Easter Day attendance	218 (199)	31 (39)	249 (238)
Christmas communicants	180 (214)	107 (31)	287 (245)
Christmas attendance	486 (235)	126 (37)	612 (272)

## FINANCIAL REVIEW

Total **incoming resources** in 2023 were £228,086 (2022 £215,977). Congregational giving and donations amounted to £127,236 (2022 £122,270). Gift Aid recovered from HMRC was £28,064 (2022 £25,170). Fees for weddings and funerals provided a nett income of £9,675 (2022 £7,387).

Interest on cash held in current and deposit accounts amounted to £3,253. The valuation of investments held during the year has increased by £3,903 because of positive stock market movements.

**Expenditure** in the year was £247,976 (2022 £215,001). The main expenditure during the year was again the Parish share of £92,259 (2022 £89,571). Other reasons for increased expenditure were maintenance and improvement work on buildings (mostly as part of planned maintenance), gas and electricity costs and staff costs including the employment of two children and families' workers.

2023 was a satisfactory year, despite expenditure exceeding income. The additional expenditure was carefully planned for, with the Trustees agreeing to reduce reserves if necessary. Standing orders remain the main source of regular income at both churches, allowing income to be largely predictable and enabling cash flow to be managed. Income from weekly envelopes and cash collections have continued to decline, but donations through on-line giving and contactless payment have more than compensated.

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. St Bridget's Centre runs at close to full capacity, with a wide range of regular users. The Centre continued to cover its normal running costs through fees.

Very early in 2023, the parish completed the purchase of 64 Covertside, to house any future curates and to be rented out at other times. After a short period for necessary maintenance, the property has been let out to tenants.

Parish finances are managed by a team of volunteers, who continue to work closely together, complementing each other's skills and interests.

## **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 Caldy churches, as these amount to a significant proportion of the income of the Parish. New methods of giving, through making on-line and contactless payment facilities available, have been developed successfully. Regular giving in 2023 continued to remain largely stable, increasing slightly, though not in line with inflationary pressures. Encouragement to increase regular giving and other sources of income will be explored further in 2024.

The PCC continue to manage the risk of diminishing reserves, remaining confident that reserves are sufficient to meet any likely demands.

Budget forecasts for the main activities of the charity for 2024 have been created, though these can never be more than reasonable projections.

## **RESERVES POLICY**

The PCC adopted the following Reserves Policy in November 2023:

The PCC will seek to maintain free reserves (funds not restricted or designated) sufficient to meet twelve months of essential running costs (including Parish Share, staffing, utilities, insurance, worship materials, maintenance of building and churchyards, office costs, rector and rectory expenses/costs).

## STATEMENT OF TRUSTEES RESPONSIBILITIES

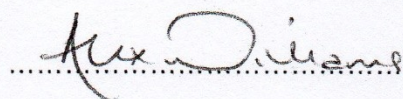
The Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

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:

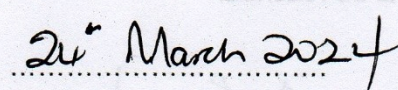
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 charity 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



Date

**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 2023**

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I report on the accounts for the year ended 31 December 2023 set out on pages 17-25

**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: 27-3-24

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**  
**TRUSTEES' ANNUAL REPORT for the year ended 31 December 2023**

		2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
	Note				
<b>INCOMING RESOURCES</b>					
<b>Incoming &amp; endowments from:</b>					
Donations and legacies	2	154,579	1,780	<b>156,359</b>	153,941
Charitable activities	3	51,536	-	<b>51,536</b>	49,142
Other trading activities	4	17,038	-	<b>17,038</b>	7,107
Investments	5	2,875	278	<b>3,153</b>	5,787
<b>Total income</b>		<b>226,028</b>	<b>2,058</b>	<b>228,086</b>	215,977
<b>RESOURCES EXPENDED</b>					
Raising funds	6	1,414	-	<b>1,414</b>	1,189
Charitable activities	6	244,433	2,129	<b>246,562</b>	213,812
<b>Total expenditure</b>		<b>245,847</b>	<b>2,129</b>	<b>247,976</b>	215,001
<b>Net income / (expenditure) for the year before investment gains/(losses)</b>		<b>(19,819)</b>	<b>(71)</b>	<b>(19,890)</b>	976
Net gains/(losses) on investments	9	3,903	-	<b>3,903</b>	(3,070)
<b>Net income / (expenditure) for the year before transfers</b>		<b>(15,916)</b>	<b>(71)</b>	<b>(15,987)</b>	(2,094)
Transfer between funds		-	-	-	-
<b>Net income / (expenditure) for the year</b>		<b>(15,916)</b>	<b>(71)</b>	<b>(15,987)</b>	(2,094)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	13	1,214,459	26,898	<b>1,241,357</b>	1,243,451
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,198,543</b>	<b>26,827</b>	<b>1,225,370</b>	1,241,357


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 2023**  
**Registration Number: 1131379**

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8	1,013,007	-	<b>1,013,007</b>	675,000
Investments	9	35,456	-	<b>35,456</b>	31,553
		<u>1,048,463</u>	<u>-</u>	<u><b>1,048,463</b></u>	<u>706,553</u>
<b>CURRENT ASSETS</b>					
Debtors & prepayments	10	-	-	-	715
Cash at bank and in hand	11	150,947	26,827	<b>177,774</b>	534,789
		<u>150,947</u>	<u>26,827</u>	<u><b>177,774</b></u>	<u>535,504</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(867)	-	<b>(867)</b>	(700)
		<u>150,080</u>	<u>26,827</u>	<u><b>176,907</b></u>	<u>534,804</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,198,543</u>	<u>26,827</u>	<u><b>1,225,370</b></u>	<u>1,241,357</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,198,543</u>	<u>26,827</u>	<u><b>1,225,370</b></u>	<u>1,241,357</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				<b>1,198,543</b>	1,214,459
Restricted funds				<u><b>26,827</b></u>	<u>26,898</u>
<b>TOTAL FUNDS</b>				<u><b>1,225,370</b></u>	<u>1,241,357</u>

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

  
 Revd Alexandra Williams, Chair of Trustees

24<sup>th</sup> March 2024  
 Date

The notes form part of these financial statements

## **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.

#### **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. The Parish house is included at cost. 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 2023**

Note	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
<b>2 Donations and legacies</b>	£	£	£	£
Donations	120,237	1,780	<b>122,017</b>	116,833
Gift Aid	28,064	-	<b>28,064</b>	25,170
Collections	5,024	-	<b>5,024</b>	5,401
Sundry	295	-	<b>295</b>	36
Legacies	-	-	-	6,501
Donations & Appeals - Organ	959	-	<b>959</b>	
	<u>154,579</u>	<u>1,780</u>	<u><b>156,359</b></u>	<u>153,941</u>
<b>3 Charitable activities</b>	£	£	£	£
Church Centre Lettings	36,568	-	<b>36,568</b>	34,390
Hall Lettings	940	-	<b>940</b>	415
Museum	1,226	-	<b>1,226</b>	1,240
Friends of St Bridgets	10	-	<b>10</b>	10
Magazine Advertising	1,285	-	<b>1,285</b>	1,273
Magazine Sales	732	-	<b>732</b>	873
Fees	9,675	-	<b>9,675</b>	7,387
Grants	1,100	-	<b>1,100</b>	3,554
	<u>51,536</u>	<u>-</u>	<u><b>51,536</b></u>	<u>49,142</u>
<b>4 Other trading activities</b>	£	£	£	£
Summer Fair	4,149	-	<b>4,149</b>	3,207
Other Activities	1,485	-	<b>1,485</b>	308
House rent	7,392	-	<b>7,392</b>	-
Solar Panels	4,012	-	<b>4,012</b>	3,592
	<u>17,038</u>	<u>-</u>	<u><b>17,038</b></u>	<u>7,107</u>
<b>5 Investments</b>	£	£	£	£
Bank interest	2,875	278	<b>3,153</b>	5,787
	<u>2,875</u>	<u>278</u>	<u><b>3,153</b></u>	<u>5,787</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2023**

Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>6 Resources Expended</b>				
<b>Raising funds</b>				
Summer fair & festival	752	-	<b>752</b>	707
Other fundraising costs	662	-	<b>662</b>	482
	<u>1,414</u>	<u>-</u>	<u><b>1,414</b></u>	<u>1,189</u>
<b>Charitable activities</b>				
Parish share	92,259	-	<b>92,259</b>	89,571
Rector & rectory expenses	6,316	-	<b>6,316</b>	5,327
Parish house	4,756	-	<b>4,756</b>	-
Church	37,718	2,129	<b>39,847</b>	31,365
Churchyard	4,656	-	<b>4,656</b>	11,639
Parish magazine	1,425	-	<b>1,425</b>	1,353
Training & mission	2,728	-	<b>2,728</b>	2,194
Children & families workers	12,338	-	<b>12,338</b>	-
Centre	46,078	-	<b>46,078</b>	40,367
Hall	2,922	-	<b>2,922</b>	693
Parish Office	20,313	-	<b>20,313</b>	19,094
Charitable giving	11,243	-	<b>11,243</b>	7,383
Independent examiner's fees	700	-	<b>700</b>	700
Sundries	-	-	-	11
Defibrillators	-	-	-	3,552
Bank charges	648	-	<b>648</b>	563
Payroll charges	333	-	<b>333</b>	-
	<u>244,433</u>	<u>2,129</u>	<u><b>246,562</b></u>	<u>213,812</u>

	2023 £	2022 £
<b>7 Staff Costs &amp; Employees</b>		
<b>- included in Charitable Activities above</b>		
Wages and salaries	<b>46,071</b>	29,630
Pension costs	<b>312</b>	253
Social security costs	-	-
	<u><b>46,383</b></u>	<u>29,883</u>

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

	2023	2022
The average headcount during the year was :		
Charitable activities	<u>7</u>	<u>5</u>
	<u>7</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 2023**

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**8 Fixed Assets**

	Land and Buildings £	Total £
<b>Cost</b>		
At 1 January 2023	675,000	<b>675,000</b>
Disposals	-	-
Additions	338,007	<b>338,007</b>
<b>At 31 December 2023</b>	<b><u>1,013,007</u></b>	<b><u>1,013,007</u></b>
<b>Depreciation</b>		
At 1 January 2023	-	-
On Disposals	-	-
Charge for year	-	-
<b>At 31 December 2023</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Book Value</b>		
<b>At 31 December 2023</b>	<b><u>1,013,007</u></b>	<b><u>1,013,007</u></b>
At 31 December 2022	<u>675,000</u>	<u><b>675,000</b></u>

The Land and Buildings is the church centre building at £675,000 and parish house purchased cost £338,007.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2023**

<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>9 Fixed asset investments at market value</b>	<b>£</b>	<b>£</b>
At 1 January 2023	<b>31,553</b>	34,623
Additions in the year at cost	-	-
Disposals at market value	-	-
Change in value in the year Gain/(Loss)	<b>3,903</b>	(3,070)
At 31 December 2023	<b>35,456</b>	31,553
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>10 Debtors and prepayments</b>		
Parish House - costs prepaid	-	715
	-	715
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>11 Cash at bank and in hand</b>		
Current Account	<b>96,302</b>	505,985
Deposit Account	<b>81,472</b>	28,804
	<b>177,774</b>	534,789
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>12 Creditors : amounts falling due within one year</b>		
Accruals	<b>867</b>	700
	<b>867</b>	700



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST KIRBY**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 December 2023**

**Note**

**13 Movement in Funds**

	Balance at 31 December 2022	Incoming Resources	Resources Expended	Gains & (Losses) on Investments	Transfers In/(Out)	Balance at 31 December 2023
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	1,214,459	226,028	(245,847)	3,903		<b>1,198,543</b>
	<u>1,214,459</u>	<u>226,028</u>	<u>(245,847)</u>	<u>3,903</u>	<u>-</u>	<u><b>1,198,543</b></u>
<b>Restricted Funds</b>						
Enhancement	26,898	2,058	(2,129)	-		<b>26,827</b>
	<u>26,898</u>	<u>2,058</u>	<u>(2,129)</u>	<u>-</u>	<u>-</u>	<u><b>26,827</b></u>
<b>Total Funds</b>	<u>1,241,357</u>	<u>228,086</u>	<u>(247,976)</u>	<u>3,903</u>	<u>-</u>	<u><b>1,225,370</b></u>

**14 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**15 Trustees' Expenses**

During the year 1 trustee (2022 1 trustee) was reimbursed for out-of-pocket travel and telephone expenses incurred by the trustees and paid to third parties. The total sum paid in the year was £689 (2022 £284).

**16 Capital Commitments**

The charity had no capital commitments at 31 December 2023 (2022: £335,000) which were authorised by the trustees but not contracted for:

	2023 £	2022 £
Purchase of Parish house	<u>-</u>	<u><b>335,000</b></u>

Contracts were exchanged on 6th January 2023 and completion was on 18th January 2023.