

# **St Michael and All Angels Church Newton, West Kirby**

**Registered Charity No: 1132080**



**Annual Report and Financial Statements  
For the year ending  
31 December 2023**

**Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby  
for the year ended 31 December 2023**

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**Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby  
for the year ended 31 December 2023**

## **Administrative Information**

St Michael & All Angels Church is situated on Frankby Road, Newton. It is part of the Diocese of Chester within the Church of England.

**Incumbent** Reverend C Coverley

**Retired Priest Assisting** Reverend E Ollman

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity registered with the Charity Commission. Registered Charity Number 1132080.

Web address [www.stmichaelsnewton.co.uk](http://www.stmichaelsnewton.co.uk)

PCC Members who served from 1 January 2023 until the date this report was approved are:

<b>Church Wardens</b>	Dr K Smith	April 2019 – April 2024
	Mr B Ollman	April 2021 – April 2024
<b>PCC Secretary</b>	Dr I Rawlings	April 2000 – April 2023
	Mrs B Little*	Co-opted October 2023
<b>PSO &amp; Lead Recruiter</b>	Dr A Hart*	Co-opted May 2022
<b>Treasurer</b>	Mrs J MacDonald	April 2012 – April 2024
<b>Deanery Synod</b>	Mrs E Killey	April 2014 – April 2023
	Dr I Rawlings	April 2014 – April 2023
	Mrs C Hart	April 2023 – April 2026
	Mr B Ollman	April 2023 – April 2026
<b>Donations Officer</b>	Mr P Hinton	Co-opted November 2022
<b>PCC members</b>	Mrs C Hart	October 2020 - April 2023
	Mrs J Walters	October 2020 - April 2023
	Ms E Jarvis	October 2020 - April 2023
	Mrs T Parry	April 2021 - April 2024
	Mr J Taylor	April 2022 – April 2025
	Mrs C Jukes	April 2023 – April 2026
	Mrs J Miller	April 2023 – April 2026

\* Indicates non-trustee members of the PCC

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## **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the membership of the PCC consists of the incumbent (our vicar), churchwardens, and other members elected by those members of the congregation who are on the electoral roll of the church. Members of General Synod are also ex-officio members of Diocesan, Deanery and PCC. There are two elected Deanery Synod members who are ex-officio members of the PCC. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC and Deanery Synod.

## ***Charitable Status***

The Parochial Church Council of the Ecclesiastical Parish of St Michael & All Angels Newton, West Kirby, (known as "PCC Newton West Kirby"), is registered as Charity Number 1132080. An Annual Report and Financial Statement and Annual Return are submitted to the Charity Commission. The Annual Report and Financial Statements prepared for approval by the PCC and presented to the congregation are also copied to the Diocese of Chester. All PCC members are registered as Trustees of the Charity. Details of the Charity can be viewed on the Charity Commission website. Any questions concerning the Charity should be addressed to the Treasurer.

## ***Aim and purposes***

St Michael and All Angels Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Cheryl Coverley, 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 the Church Centre complex of St Michael and All Angels, Newton, West Kirby.

## ***Objectives and Activities***

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Michael's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live or meet within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

## **Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby for the year ended 31 December 2023**

- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St Michael and All Angels and the Church Centre Complex.

## **Achievements and Performance**

### ***Worship and Prayer***

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. We therefore hold both traditional and informal services. During 2023, we continued to use the website for a 'prayer or thought for the week'. This could be accessed by the congregation or more widely by the general public. To encourage spiritual growth and fellowship our WhatsApp group runs alongside our WhatsApp prayer chain. Anyone can make a prayer request, and the WhatsApp group, "Connections", has 43 members. We hold Holy Communion services at 10am on Sunday and Wednesday. Revd Elaine has continued to head the team producing an informal service of praise and activity, followed by a simple Holy Communion.

Our Christingle service on Christmas Eve is usually a highlight for people of all ages and was well attended this year. It is seen as a key event in the local community.

We are working on using a wider variety of media to help people access the worship and to learn more about the Christian faith and its impact on everyday life, and to ensure that we optimise the use of our projection, sound and audio visual systems. The necessity for this became apparent under the lockdown and Covid restricted opening, and is a priority for 2024 when we hope to have a freshly revamped website up and running.

Our work with children and young people - Sunday Club, covering ages 5 – 10 and the Venture group for youngsters aged 11 – 18 was suspended in March 2020 and we have not been able to resume this to date.

Our ministry team comprises the Vicar and a retired priest plus two Readers who share in leading services and preaching or teaching. Their contribution is significant in helping people to understand the Christian faith. We also value the occasional help with services from local retired clergy particularly Revd Lindsay Owens and Revd David Felix. Revd Ailsa Whorton, a full time Army Chaplain, who was licensed as an associate priest at St Michael's, moved on to another local parish in December 2023.

We take the issue of Safeguarding seriously, and follow the Chester Diocesan policy, now based on the national church policy. Our Safeguarding co-ordinator, Anthony Hart brings transferrable skills which enhance his understanding of this role.

Revd Cheryl was able to take assemblies in Black Horse Hill Junior school, and the Open the Book team continue their input at Black Horse Hill Infant school. During Lent, we welcomed

## **Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby for the year ended 31 December 2023**

all of the Junior school children to church across three days as we enabled them to “Experience Easter”. It was good to see a large number of church members in their 50s - 90s helping the children to explore key themes of Holy Week and Easter across eight sessions. We were delighted to host the regular Junior school Christmas services with parents and carers watching them perform a morning and an afternoon presentation in the week before Christmas. Revd Cheryl also assisted Calday Grange Grammar School by acting as chaplain to the combined cadet force and participating in their Act of Remembrance in November on the school site.

All are welcome to attend our regular services. At present there are 111 on the Church Electoral Roll, of whom 40 are not resident in the parish. We regularly have approximately sixty five who attend Holy Communion across the week. During 2023, we were again pleased to welcome people who had fled the conflict in Ukraine.

There is a Beta group for those who have previously explored the Alpha course, which meets regularly in person. This meeting enables members to deepen their faith.

As well as our regular services, we enable our community to celebrate and thank God for the special events we experience in life. Through baptism we give thanks to God for the gift of life; in marriage public vows are exchanged with God’s blessing and through funeral services family and friends express their grief and give thanks for the life completed in this world, and commend their loved one to God’s keeping. This year we have celebrated 3 Baptisms and 12 funerals - 8 in our church, and 4 carried out at other venues.

### ***Deanery Synod***

The Parish is entitled to have two representatives on the Deanery Synod. This is an important link between the parish and the wider structures of the Church. See below for further details.

### ***Pastoral care***

Pastoral care often, but not always, centres around people in a time of illness or bereavement. Home Communion, in normal times, is taken by the Vicar and the Readers to those who are ill or housebound.

Our ‘First Thursday’ Drop in, running on a once a month basis – is an opportunity for people to meet, have coffee and cake, play dominoes or take part in a craft activity, and most importantly, chat to local people. This has proved to be a positive boost to the mental health of all who come and is another opportunity to help overcome social isolation.

### ***Mission and Evangelism***

“Open the Book” involving a team going into Black Horse Hill Infant school with dramatised retellings of Bible Stories continued in 2023. This has been an ongoing project since 2008. These assemblies are enjoyed by children and staff alike, and they contribute to meeting the spiritual aspects of their curriculum and we look forward to building on this work in 2024. Children from the Infant school visited the church as part of their curriculum and were

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warmly welcomed.

The church building will continue to be used as a venue by other groups seeking to raise money for charities by holding concerts when this is possible.

Our faith is also put into practice through regular collections of food, clothing and household items which are then taken to Charles Thompson Mission in Birkenhead to support their ministry to those in need. Alongside this we make seasonal donations of food and gifts to Forum Housing, a charity working with young homeless people, and we respond to DEC requests for help in times of crisis. In 2022 we began a monthly collection of food items for the local foodbank as a commitment to helping others at this difficult time.

### ***Ecumenical***

St Michaels' is a member of Churches Together in West Kirby. We are committed to working together on projects that meet spiritual, physical and practical needs and to support each other in our distinctive work. We are involved in public acts of love and witness such as carol singing in West Kirby on a Saturday before Christmas and a silent act of witness around the Marine Lake in West Kirby. We hosted a production of "The Hiding Place" on behalf of Churches Together in West Kirby in December which was well supported and was a practical demonstration of the churches working together.

Churches Together funds a book for Year 6 pupils in West Kirby to help prepare them for the next step in their education. Revd Cheryl is a governor at Black Horse Hill Juniors, where these books are presented to the individual pupils.

### ***Church Centre Complex***

Our church centre has been a venue for local groups to meet. However, due to a combination of factors – particularly issues around the state of the building, PCC decided to close the building and to review its future. Some organisations are able to meet in church instead. No final decisions have been made about the future of the centre.

### ***Volunteers***

We would like to thank all the volunteers who work so hard to make our church the welcoming and vibrant community it is. In particular we want to mention our churchwardens Mrs Kate Smith and Mr Brian Ollman who have worked so tirelessly on our behalf, our Treasurer, Mrs Julie MacDonald who has helped us all understand the church's accounts and finances, Mr Peter Hinton our Giving Officer, our Safeguarding Officer, Dr Anthony Hart, and all the other members of the PCC for their valuable contribution to our ministry and for keeping the church running. Dr Ivor Rawlings handed over the role of PCC secretary to Mrs Barbara Little this year and we are grateful for their commitment to the administrative life of our church. We also thank our Independent Examiner for reviewing

## **Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby for the year ended 31 December 2023**

our accounts.

### **Safeguarding**

Some children's activities previously suspended during Covid have restarted: 'Open the Book' at the infant school started in January, and 'the Ark', an area for creative activities, is now available for children during the main Sunday service. There have been no activities specifically for vulnerable adults.

### **Policy and Procedures**

The PCC has complied with the duty to have due regard to the House of Bishops' guidance. Copies of the Parish Safeguarding Handbook are available to read in the library area of the main church. Electronic copies of the handbook are widely circulated to all volunteers. Safeguarding is a standing item on the agenda of each PCC meeting which is attended by the Parish Safeguarding Officer (PSO). An audit of 'Safeguarding' is undertaken annually by the Vicar, Church Wardens and PSO.

### **Audit**

The Chester Diocesan audit tool and the Church of England checklist will form the basis of the process. The results will be presented and discussed at the PCC. All Disclosure and Barring Service (DBS) checks required by our volunteers have been completed, and the majority of safeguarding training is up to date, with no overdue training giving cause for concern.

### **Action Plan**

An action plan for 2024 will be drawn up following the annual safeguarding audit as mentioned above.

I would also like to express my gratitude to our volunteers who in various roles have cooperated with checks and training and in delivering their services safely. I have taken on this role after Ian Casson and I am delighted to be the Parish Safeguarding Officer, not because I've always wanted to do that, but because of how important it is that we do this and get this right as part of our loving service to our community.

**Anthony Hart, Parish Safeguarding Officer**

### **Financial Review 2023**

In support of our church activities this past year a total of £81,810 has been received into our unrestricted (general) and designated funds.

### **Restricted Funds**

We hold grant funds from St Michael's Outreach Trust towards production costs of the parish magazine. The Co-op Community Fund provided funds to improve sound and vision within the church for the benefit of the community. A legacy of £19,500 with conditions for its use stipulated in the Will, is also held in restricted funds.



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### **Designated Funds**

Receipts into designated funds were £1,884 from fundraising activities. PCC's commitment to transferring a small amount each month to the Church Fabric fund means this now stands at £13,433 (after payments made from same fund). This will continue in 2024.

### **General Funds**

Receipts into the general fund totalled £79,926. Of this, 63% was Planned Giving and 18% from Gift Aid. The remaining 19% is from other sources including loose plate collections, fees, other donations and fundraising.

Payments from the general fund were £70,663 of which £49,500 (70%) paid Parish Share; and £6,656 for church running costs. The Diocese once again agreed to a deviation in Parish Share (amount due was £78,591)

In summary, there was a surplus in General Funds (before transfers) this year of £9,262 compared to a surplus of £12,941 in 2022).

### **Reserves Policy**

We have a Reserves policy to maintain a balance of at least three months unrestricted payments, equivalent to approximately £18,000 to cover emergency situations that may arise from time to time. The Centre Fabric Fund stands at £19,554 is retained towards on-going maintenance of the Centre. Our reserves balance on unrestricted funds is £58,265. It is our policy to invest reserves with the CBF Church of England Deposit Fund.

**Mrs Julie MacDonald, Treasurer**

### ***Planned Giving Report***

Planned giving in 2023 amounted to £50,140 whether through the weekly envelope scheme, by standing order or through regular cheque donations. This figure is lower than last year's partly as a result of fewer regular donations as the number of regular givers reduced from last year's 69 to 67 and partly through some gives using the collection plate rather than the envelope scheme. Giving through plate collection increased from £5,378 to £7,099. Fortunately, plate collections count for GASDS (Gift Aid Small Donations Scheme) so that tax recovery can be claimed.

The Gift Aid recovered for the period 1 April 2022 to 31 March 2023 amounted to £14,393 compared with £15,807 for the previous year. This reduction is because of reduced giving, some donors no longer eligible for Gift Aid on their donations and the pattern of recording for this reporting period with one week less. The sizable amount of Gift Aid recovered highlights the importance of our planned giving to the church and the considerable benefit we receive from the 25% refund through Gift Aid and GASDS on regular and eligible donations.

St Michael's is grateful to all those, name and anonymous, who are helping to sustain and expand the work of the church and the charities that our church supports.

**Peter Hinton, Planned Giving Officer**

## **Churchwarden's Report**

**Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby  
for the year ended 31 December 2023**

In 2023 Brian and I, the Church Wardens continued to be grateful for the support of so many other volunteers as we assisted the vicar Cheryl in running the church. I am sure that Cheryl will thank the various groups so will not repeat that here. It is amazing to me that despite all of us getting older, some of us falling ill or developing disabilities, we have still managed to achieve so much, by the grace of God.

In May we had a Coronation picnic and the weather was good enough to have it outside. Members of the church and some passers-by came.

In August, Open the Book performed at the Sunday service and we had a new volunteer join our team. We have continued to go in to the Infants School to deliver dramatised Bible stories and actions songs, with new scripts from the Bible Society this year. First Thursday ran every month, providing a place to make and meet friends over coffee and cake and do an activity or play games.

We are grateful to Reverends Elaine Ollman and David Felix along with priests from St Bridget's church, who provided cover for the vicar as she took the second half of her sabbatical in August and September.

We also had 3 bring and share meals, one after a baptism, one for Harvest Festival and one to say good bye to Reverend Ailsa Whorton who continues as an Army Chaplain but is no longer our Assistant Priest. We wish her well as she has moved to assist at a neighbouring parish.

In November we had a very successful church fair and in December we hosted the Oddments Theatre group as they performed 'The Hiding Place' by Corrie Ten Boom', organised by Churches Together in West Kirby.

We continued to support Charles Thomson Mission and Forum Housing with various appeals and take a monthly collection of food donations to the local Food Bank. 10% of whatever we receive in donations goes to other charities.

In the autumn we finally had a new wall around the church car park completed to replace the old broken one. It is higher with brick pillars at either end to make it more visible to reversing cars.

No doubt 2024 and beyond will be increasingly challenging, but the Lord has already surpassed my expectations with what he has done in the last few years. I know that we will continue to provide space for worship, pastoral care and outreach to whoever is open to Jesus' ministry through us.

**Kate Smith  
Church Warden**

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***Statement of Assets and Liabilities***

***31 December 2023***

<b>Class and nominal code</b>	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Last year</b>
<b>Current assets – current assets</b>						
6501: Bank current account – main	37,552.91	17,391.20	6,856.59		61,800.70	91,235.78
6510: CCLA (CBF) deposit account	20,497.15	17,000.00	19,169.00	-	56,666.15	26,152.66
<b>Totals</b>	<b>58,050.06</b>	<b>34,391.20</b>	<b>26,025.59</b>	<b>-</b>	<b>118,466.85</b>	<b>117,388.44</b>
<b>Liabilities</b>						
6699: Agency collections	-	-	1,042.95	-	1,042.95	1,337.45
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>1,042.95</b>	<b>-</b>	<b>1,042.95</b>	<b>1,337.45</b>
<b>Represented by</b>						
Unrestricted – General	58,265.96	-	-	-	58,265.96	56,055.66
Designated – CenFabric	-	19,554.33	-	-	19,554.33	19,554.33
Designated – Centre	-	0.96	-	-	0.96	1,449.06
Designated – ChFabric	-	13,433.59	-	-	13,433.59	12,321.08
Designated - MissGrowth	-	493.04	-	-	493.04	593.04
Designated – Web		9.23			9.23	9.23
Designated - Energy		900.05			900.05	900.05
Restricted – Sound&Vision	-	-	2,940.12	-	2,940.12	3,341.92
Restricted – StBTrust			-	-	-	-
Restricted – StMTrust			2,657.50	-	2,657.50	2,657.50
Restricted – Attwood Legacy	-	-	19,169.12	-	19,169.12	19,169.12
<b>Totals</b>	<b>58,265.96</b>	<b>34,391.20</b>	<b>24,766.74</b>	<b>-</b>	<b>117,423.90</b>	<b>116,050.99</b>

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**Receipts and Payments Account  
For the period from 01 January 2022 to 31 December 2023**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>						
Planned giving	50,140	-	-	-	50,140	53,019
Collections and other giving	7,099	-	-	-	7,099	5,378
Other voluntary receipts	3,234	-	928	-	4,162	3,224
Gift Aid recovered	14,393	-	-	-	14,393	15,807
Other receipts	860	-	-	-	860	1,337
Activities for generating funds	-	1,884	-	-	1,884	2,747
Investment Income	2,122	-	-	-	2,122	339
Receipts from church activities	2,074	-	-	-	2,074	1,561
<b>Total receipts</b>	<b>79,926</b>	<b>1,884</b>	<b>928</b>	<b>-</b>	<b>82,738</b>	<b>83,415</b>
<b>Payments</b>						
Cost of generating funds	75	-	-	-	75	154
Missionary and Charitable Giving	11,272	-	-	-	11,272	265
Parish Share	49,500	-	-	-	49,500	48,000
Clergy and Staffing costs	3,160	-	-	-	3,160	3,748
Church Running Expenses	6,656	200	1,329	-	8,186	8,803
Hall Running Costs	-	2,126	-	-	2,126	3,560
Church Repairs & Maintenance	-	6,772	-	-	6,772	-
Governance Costs	-	-	-	-	-	-
<b>Total payments</b>	<b>70,663</b>	<b>9,098</b>	<b>1,329</b>	<b>-</b>	<b>81,091</b>	<b>64,530</b>
<b>Excess of receipts over payments before transfer</b>	<b>9,262</b>	<b>(7,213)</b>	<b>(401)</b>		<b>1,646</b>	<b>18,884</b>
<b>Transfers</b>						
Gross transfers between funds – in	-	6,778	-	-	6,778	-
Gross funds between funds – out	(6,778)	-	-	-	(6,778)	-
<b>Net incoming/outgoing before other gains/losses</b>	<b>2,484</b>	<b>(435)</b>	<b>(401)</b>	<b>-</b>	<b>1,646</b>	<b>18,884</b>
<b>Net movement in funds</b>	<b>2,484</b>	<b>(435)</b>	<b>(401)</b>	<b>-</b>	<b>1,646</b>	<b>18,884</b>
<b>Reconciliation of funds</b>						
<b>Bank account at 01 January 2023</b>	<b>56,055</b>	<b>34,826</b>	<b>25,168</b>	<b>-</b>	<b>116,050</b>	<b>97,166</b>
<b>Bank accounts at 31 December 2023</b>	<b>58,265</b>	<b>34,391</b>	<b>24,766</b>	<b>-</b>	<b>117,423</b>	<b>116,050</b>

# Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby for the year ended 31 December 2023

## Receipts and payments – combined funds 01 January 2022 – 31 December 2023

	From To	01 January 2023 31 December 2023	01 January 2022 31 December 2022
Receipts			
Planned Giving			
Gift Aid – Bank		45,739	45,186
Gift Aid – Envelopes		3,167	5,679
Non-Gift Aid - Envelopes		1,234	1,334
Other planned giving		-	820
<i>Total: Planned giving</i>		50,140	53,019
Collections and other giving			
Loose plate collections		7,099	5,378
<i>Total: Collections and other giving</i>		7,099	5,378
Other voluntary receipts			
Donations appeals etc		4,162	2,430
Legacies		-	-
Non-recurring one-off grants		-	583
Recurring grants		-	210
<i>Total: Other voluntary receipts</i>		4,162	3,224
Gift Aid recovered			
Tax recoverable on Gift Aid		14,393	15,807
<i>Total: Gift Aid recovered</i>		14,393	15,807
Other receipts			
Other funds generated		860	1,337
<i>Total: Other receipts</i>		860	1,337
Activities for generating funds			
Fundraising Events		1,884	2,747
<i>Total: Activities for generating funds</i>		1,884	2,747
Investment Income			
Bank and building society interest		2,122	339
<i>Total: Investment Income</i>		2,122	339
Receipts from church activities			
Church hall lettings – objectives		-	768
Fees for weddings and funerals		2,074	793
<i>Total: Receipts from church activities</i>		2,074	1,561
<b>Total receipts</b>		<b>82,738</b>	<b>83,415</b>

# Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby for the year ended 31 December 2023

	From To	01 January 2023 31 December 2023	01 January 2022 31 December 2022
Payments			
Costs of generating funds			
Costs of stewardship campaign		75	154
<i>Total: Costs of generating funds</i>		75	154
Missionary and Charitable Giving			
Home mission		6,280	-
Overseas Missionary Societies		3,392	176
Overseas Relief and Development agencies		600	89
Secular charities		1,000	-
<i>Total: Missionary and Charitable Giving</i>		11,272	265
Parish Share			
Parish Share		49,500	48,000
<i>Total: Parish Share</i>		49,500	48,000
Clergy and Staffing costs			
Council tax		1,666	2,370
Visiting speakers/locums		103	90
Water – vicarage		606	573
Working Expenses of Incumbent		783	987
<i>Total: Clergy and Staffing costs</i>		3,160	4,020
Church Running Expenses			
Administration		1,428	1,667
Church maintenance		7,016	701
Cleaning		-	-
Education		-	-
Electric – church		431	387
Gas – church		(494)	904
Insurance – Church		1,440	1,299
Mission and Evangelism		100	193
Sundry Expenses		200	367
Upkeep of churchyard		2,212	2,285
Upkeep of services		2,227	660
Water – church		397	336
<i>Total: Church running Expenses</i>		14,958	8,803
Hall Running Costs			
Broadband connection		-	145
Centre – Caretaker		-	246
Centre – Cleaning		-	400
Centre – maintenance		-	115
Electric – centre		245	289
Gas – centre		228	526
Insurance – centre		700	805
Water – Centre		951	1,031
<i>Total: Hall Running Costs</i>		2,126	3,560
Total payments		<b>81,091</b>	<b>64,804</b>
Excess of Receipts over Payments		1,646	16,610
Transfers to/(from)		-	-
Brought forward balance		115,776	97,166
		<b>117,423</b>	<b>115,776</b>

There may be minor discrepancies in the totals as the pence is not being shown

**Report of the Parochial Church Council of Saint Michael & All Angels Newton, West Kirby  
for the year ended 31 December 2023**

***Accounting Policies***

The Accounts were prepared on a Receipts and Payments basis by the PCC Treasurer, Mrs Julie MacDonald and independently reviewed by Mrs Sarah Kershaw.

**Funds**

Restricted funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust, and, (b) donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of year is carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Interest is apportioned on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes, though in practice the PCC designates certain funds for specified purposes. If not used for these purposes these sums can be expended on any general purposes.

**Incoming Resources**

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amount due. Interest is accrued and all other income is recognised when it is receivable.

**Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan parish share is accounted for when due. All expenditure is generally recognised when it is incurred.