

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PAROCHIAL CHURCH COUNCIL

for the year ended

31st December 2024

## ANNUAL REPORT & FINANCIAL STATEMENTS 2024

### CONTENTS

Legal & Administrative Information	1
Report of the PCC	2-4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8-12

**HOLY TRINITY CHURCH**

**ADDRESS**

Chorley Way  
Spital  
Bebington  
Wirral  
CH63 9LS

**INCUMBENT**

Rev R.K.Wiles  
6 Chorley Way  
Spital  
Bebington  
Wirral  
CH63 9LS

**BANKERS**

HSBC Bank plc  
99-101 Lord Street  
Liverpool  
Merseyside  
L2 6PG

CCL Investment Management Ltd  
80 Cheapside  
London  
EC2V 6DZ

**INDEPENDENT EXAMINER**

Mr. M.Forshaw  
DJH Liverpool  
Pacific Chambers , Liverpool L2 5QQ  
11-13 Victoria Street  
Liverpool  
L2 5QQ

## HOLY TRINITY CHURCH

### ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

#### Aim and purposes

Holy Trinity Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Roger Wiles, 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 Poulton Hey (the "Hey"), a grade II listed building adjacent to the church building as well as the vicarage at 6 Chorley Way.

#### Objectives and activities

The PCC is committed to reaching as many people as possible with the gospel message and to become active Christians within our parish community at Holy Trinity. The PCC aims to make our services accessible to the many groups that live within our parish. Our services and the living witness of our members put faith into practice through scripture and prayer, music and sacrament and loving pastoral care.

When planning our activities for the year, the incumbent and the PCC have considered the Charity 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:

- Meeting together in mutual encouragement to learn from the gospel and to pray; and developing their knowledge of, and trust in Jesus.
- The 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 Holy Trinity Church and the Hey.

#### Achievements and Performance

##### Our services and Prayer

The PCC is keen to offer a range of services over the year that our community finds both beneficial and spiritually fulfilling. For example our All Age Services, which are held once a month, allow younger children and their families to engage in a more outgoing style of service. In addition, the main service is streamed.

Our Childrens' and Families' Worker continued in the Parish, with a lot of materials on line and our usual programme of childrens' work has continued.

We encourage all members to join house groups, which operate over the term-time and offer encouragement and support to their members.

All are welcome to attend our regular services and other activities. At present there are 159 parishioners on the Church Electoral Roll. 6 Names were added but 30 removed; 3 sadly deceased, 12 moved away, 8 left/changed church and 7 are no longer attending.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the deceased into God's keeping.

##### Deanery and Diocesan Synods

Two members of the PCC sit on the Deanery Synod. These provide the PCC with an important link between the parish and the wider structures of the church.

##### The Hey

As a grade II listed building that is used by a wide cross section of the community the maintenance of the Hey is a constant source of concern for the PCC.

## HOLY TRINITY CHURCH

### ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

#### Pastoral care

The church and the Hey are used throughout the week by a large number of groups, many of which are unrelated to the church. Some examples of the groups that use the premises are:

Age Concern operates a chair exercise group each Friday morning.

Holy Trinity Pre-school operates every day during school term times and is run on behalf of the PCC by four staff. At the latest OFSTED inspection the Pre-school was judged to be "good" in all categories.

A range of youth groups for children and young people from the ages of 4 to 11 are run by members of the church under the overall supervision of our Families and Children's Worker, Anna Leadbetter. These groups meet on a Friday and Sunday evening and are well attended.

The buildings are also used for dancing classes, various uniformed groups, badminton and indoor bowls.

Some members of the parish are unable to attend church due to sickness or age. Reverend Roger Wiles or our Associate Minister, Paul Lewis, have visited all church members who have requested it, either in their homes or in hospital.

#### Mission and Evangelism

*Helping those in need is a demonstration of our faith. During the year the church donated £15,288 to various mission and evangelistic organisations both locally and overseas.*

Cards are distributed to the parish on the lead up to Easter and Christmas, inviting all parishioners to join us at our services. On other occasions, invitations are sent out to encourage church members who do not attend regularly to join us for specific services or events.

We have collaborated with other churches in the area via the Wirral Gospel Partnership to organise events which act as an outreach to the community as well as providing encouragement to existing church members. We have worked particularly closely with St Marks, a local church, which we continue to support financially.

#### Ecumenical Relationships

As noted above Holy Trinity had been working with St Mark's, New Ferry and the Wirral Gospel Partnership

#### Safeguarding

The PCC take Safeguarding very seriously. They have attempted to raise the awareness of the entire congregation, inviting them to partake in approved courses and putting in place a system to identify who needs training under the Regulations and monitoring that training.

#### Financial review

Total receipts of unrestricted funds were £167,432. In addition £790 was donated to Building Fund for the upkeep of the fabric of the Church and the Hey.

£168,394 was spent to provide the Christian ministry from Holy Trinity Church including a contribution of £74,268 to the diocesan parish share. This largely provides the stipends and housing for the clergy. The amount that churches in the diocese have to contribute is shared between the member churches according to a formula based on the number of clergy based at the church and socio-economic factors using statistics taken from the 2021 census.

The net result for the year was a surplus on activities of £3,021 on unrestricted funds. Adding the assets brought forward at the start of the year (including the vicarage) the balances carried forward at 31st December on unrestricted funds totalled £215,141

The financial performance of the Holy Trinity Pre-school is reported separately in the financial statements, showing a deficit during the year of £4,300.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to at least two months unrestricted payments, equivalent to £28,066 to cover emergency situations that may arise from time to time. The balance of £96,265 (cash and at bank) held on unrestricted funds, is sufficient to meet this target.

The balance of £1,124 in restricted funds is retained towards the general repair of the church and the Hey.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Jason Potter and Davide Howcroft who have worked tirelessly on our behalf and all the other members of the PCC for their valuable contribution to our ministry and for keeping the church running.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity the membership of the PCC consists of the incumbent, associate minister, churchwardens, members elected by those members of the congregation who are on the electoral roll of the church and the treasurer who is co-opted onto the PCC. All those who are members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

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 full PCC met eight times during the year with an average attendance of 81%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees which include finance, fabric, mission, evangelism HR and services, are all responsible to the PCC and report back to it regularly with minutes of their meetings being received by the full PCC and discussed as necessary.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commission, registered number 1133047.

The PCC members who have served from 1st January 2024 until the date this report was approved are:

Ex officio members

Incumbent	The Reverend Roger Wiles	Chairman
Associate Minister	Paul Lewis	
Wardens	David Howcroft Jason Potter	Until 27 April 2025
Co-opted	Chris Walsh	Treasurer
Elected	Alan McGraa  Linda Hughes Sue Blevins Chris Ryan Ian Buddle Ian Fiar Geoff Lawrence Clair Dobson Owen Leadbetter Anna Leadbetter Robert Caldwell	Secretary and Representative on Deanery Synod Representative on Deanery Synod Until 27 April 2025  Until 27 April 2025 Until 27 April 2025 From 27 April 2025

Approved by the PCC on 21 October 2025 and signed on their behalf by the Reverend Roger Wiles (PCC chairman).





Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Holy Trinity Church

On accounts for the year  
ended

31 December 2024

Charity no  
(if any)

1133047

Set out on pages

1 - 12

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*M. Forshaw*

Date:

23/10/2025

Name:

Michael John Forshaw

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

c/o DJH Liverpool

Pacific Chambers

11 - 13 Victoria Street, Liverpool, L2 5QQ

HOLY TRINITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>						
Voluntary income (direct giving)	2a	139,074	790	-	139,864	141,032
Other voluntary income	2b	500	-	-	500	-
Gross income from Events & Activities	2c	11,021	-	27,710	38,731	48,773
Other ordinary income	2d	2,002	-	-	2,002	321
Other designated income	2e	12,983	-	-	12,983	8,471
Income from interest/investments	2f	1,852	-	38	1,890	1,208
<b>TOTAL INCOMING RESOURCES</b>		<b>167,432</b>	<b>790</b>	<b>27,748</b>	<b>195,970</b>	<b>199,805</b>
<b>RESOURCES USED</b>						
Grants	3a	15,288	-	-	15,288	15,408
Support costs	3b	459	-	-	459	1,241
Directly related to the work of the Church	3c	106,260	3,978	-	110,238	105,442
Church management & administration	3d	37,082	5	32,048	69,135	82,556
Other designated expenditure	3e	5,322	-	-	5,322	11,038
<b>TOTAL RESOURCES USED</b>		<b>164,411</b>	<b>3,983</b>	<b>32,048</b>	<b>200,442</b>	<b>215,685</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>3,021</b>	<b>(3,193)</b>	<b>(4,300)</b>	<b>(4,472)</b>	<b>(15,880)</b>
<b>FUND TRANSFERS</b>						
<b>Brought forward 1 January 2024</b>		<b>212,120</b>	<b>4,317</b>	<b>22,075</b>	<b>238,512</b>	<b>254,392</b>
<b>CARRIED FORWARD 31 DEC 2024</b>		<b>215,141</b>	<b>1,124</b>	<b>17,775</b>	<b>234,040</b>	<b>238,512</b>

\*To reflect the fact that, following enquiries with donors, that the only "Restricted funds" are limited to those funds held in the Building Fund

The notes on pages 8 to 12 form part of these financial statements



HOLY TRINITY CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	5	120,000	120,000
CURRENT ASSETS			
Debtors	7	8,377	19,894
Short term deposits		28,018	26,667
Cash at bank & in hand		81,806	80,614
		<u>118,201</u>	<u>127,175</u>
CREDITORS :Amounts falling due within one year	8	<u>4,161</u>	<u>8,663</u>
NET CURRENT ASSETS		114,040	118,512
TOTAL ASSETS LESS CURRENT LIABILITIES		234,040	238,512
NET ASSETS		<u>234,040</u>	<u>238,512</u>
FUNDS			
Unrestricted	6	215,141	212,120
Restricted	6	1,124	4,317
Pre-school	6	17,775	22,075
		<u>234,040</u>	<u>238,512</u>

Approved by the Parochial Church Council on 21/01/2025 and signed on its behalf by

  
Chairman

  
Member

Clair Dobson

The notes on pages 8 to 12 form part of these financial statements

## HOLY TRINITY CHURCH

### NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

#### ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities SORP ("Statement of Recommended Practice" Accounting for Charities).

##### Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

##### Incoming Resources

##### Voluntary Income

Collections are recognised when received by or on behalf of the PCC.

Planned Giving receivable under Gift Aid is recognised only when claimed.

Income Tax recoverable on Gift Aid donations is recognised when the income is received

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

##### Income from investments

Interest entitlements are accounted for as they are received. Tax recoverable on such income is recognised in the same accounting year.

##### Resources used

##### Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

##### Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

##### Fixed assets

No depreciation is provided on freehold buildings. The PCC follows a programme of regular review of its properties in order to maintain them to a high standard. Accordingly, in the opinion of the council, any element of depreciation would be immaterial.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2006 is written off.

##### Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit either with CCLA Investment Management Funds or at the bank.

## HOLY TRINITY CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2024

## ACCOUNTING POLICIES (CONT)

## 2) INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2024 £	Total Funds 2023 £
a)						
Voluntary income (direct giving)						
Planned Giving						
Gift Aid/G.A.Y.E.		78,501	790	-	79,291	90,527
Income Tax reclaimed		33,915	-	-	33,915	26,166
Uncovenanted		8,368	-	-	8,368	9,073
Collections		8,991	-	-	8,991	9,381
Sundry Gifts		9,299	-	-	9,299	5,885
		<u>139,074</u>	<u>790</u>	<u>-</u>	<u>139,864</u>	<u>141,032</u>
b)						
Other voluntary income						
Donations		-	-	-	-	-
Transfers		-	-	-	-	-
Charitable trusts		500	-	-	500	-
		<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
c)						
Gross Income from Events & Activities						
Bookstall		-	-	-	-	-
Fees (PCC)		371	-	-	371	951
Fees & Vouchers (Playgroup)		-	-	5,030	5,030	18,260
Funding LED		-	-	22,112	22,112	18,388
Fundraising (Playgroup)		-	-	-	-	33
Insurance/gifts		-	-	173	173	-
Other funding		-	-	395	395	1,011
Rent of Buildings		10,614	-	-	10,614	9,959
Phone/stationery/photocopying		36	-	-	36	-
Percussion Concert		-	-	-	-	171
		<u>11,021</u>	<u>-</u>	<u>27,710</u>	<u>38,731</u>	<u>48,773</u>
d)						
Other ordinary income						
	10a	<u>2,002</u>	<u>-</u>	<u>-</u>	<u>2,002</u>	<u>321</u>
		<u>2,002</u>	<u>-</u>	<u>-</u>	<u>2,002</u>	<u>321</u>
e)						
Other designated income						
Designated	11	12,983	-	-	12,983	8,471
		<u>12,983</u>	<u>-</u>	<u>-</u>	<u>12,983</u>	<u>8,471</u>
f)						
Income from investments						
Bank Account Interest		1,852	-	38	1,890	1,208
		<u>1,852</u>	<u>-</u>	<u>38</u>	<u>1,890</u>	<u>1,208</u>
TOTAL INCOMING RESOURCES		<u>167,432</u>	<u>790</u>	<u>27,748</u>	<u>195,970</u>	<u>199,805</u>

## HOLY TRINITY CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2024 £	Total Funds 2023 £
3)	RESOURCES USED					
a)	Grants					
	Missionary societies	8,832	-	-	8,832	8,832
	Home missions & other Church Societies	6,456	-	-	6,456	6,576
		15,288	-	-	15,288	15,408
b)	Support costs					
	Youth groups	459	-	-	459	360
	Other groups		-	-	-	881
		459	-	-	459	1,241
c)	Directly related to the work of the Church					
	Ministry - Parish Share & Stipend	74,268	-	-	74,268	70,732
	Clergy expenses	2,768	-	-	2,768	3,179
	Clergy conferences	529	-	-	529	363
	Vicarage repairs & costs	3,179	-	-	3,179	6,319
	Church running expenses	15,810	-	-	15,810	15,914
	Church maintenance	8,229	3,978	-	12,207	7,150
	Church Grounds maintenance	1,477	-	-	1,477	1,785
		106,260	3,978	-	110,238	105,442
d)	Church management & administration					
	Bank charges & Independent Examination	721	5	-	726	836
	Gross Wages	28,526	-	25,651	54,177	70,579
	Nat.Insce - ER's	-	-	3,231	3,231	-
	Pension	426	-	-	426	94
	Office Equipment, Furniture & Fittings	1,047	-	-	1,047	1,192
	Literature	678	-	-	678	1,391
	Fees	158	-	-	158	787
	Licences	1,403	-	-	1,403	907
	Deanery Fees	30	-	-	30	-
	Evangelism	758	-	-	758	-
	Office costs	1,964	-	-	1,964	2,133
	Preschool running costs	-	-	3,166	3,166	3,775
	Misc	459	-	-	459	-
	Refreshment/meal/supplies	337	-	-	337	-
	Staff training	525	-	-	525	791
	Staff expenses	50	-	-	50	71
		37,082	5	32,048	69,135	82,556
e)	Other designated expenditure					
	Ordinary	10b	-	-	-	575
	Designated	11	5,322	-	5,322	10,463
			-	-	-	-
			5,322	-	5,322	11,038
	TOTAL RESOURCES USED	164,411	3,983	32,048	200,442	215,685

## 4) STAFF COSTS

No remuneration was paid to members of the council. The following expenses were paid or reimbursed to members of the council:-

Reverend R Wiles	2,985	-	-	
Reverend P Lewis	194	-	-	
Total	3,179			3,179

During the year the PCC employed 1 Families' and Childrens' worker, 1 Pastoral Worker, 1 Administrator and 2 part time cleaners. The Pre-school employed one supervisor and three assistants. No employee received remuneration in excess of £50,000.

Salaries	28,526	-	25,651	54,177	70,579
Nat.Insce - ER's	-	-	3,231	3,231	-
Pension	426	-	-	426	94
	28,952	-	28,882	57,834	70,673

## 5) FIXED ASSETS FOR USE BY THE PCC

Freehold land & building at 6 Chorley Way, Poulton Lancelyn, Bebington, Wirral Purchase cost value of £120,000. The property was mortgaged for £130,000 during 2002, and was then valued by Allchurches Mortgage company at £160,000.

	Unrestricted Funds £	Restricted Funds £	Restricted (Pre-school) £	Total Funds 2024 £	Total Funds 2023 £
6) ANALYSIS OF ASSETS BY FUND					
Fixed Assets	120,000	-		120,000	120,000
Current Assets	95,404	1,124	21,673	118,201	127,175
Current Liabilities	(263)	-	(3,898)	(4,161)	(8,663)
Long Term Liabilities	-	-	-	-	-
Fund Balance	215,141	1,124	17,775	234,040	238,512
7) DEBTORS					
Payments in advance	877	-		877	
Refund of Gift Aid & Tax	7,500	-		7,500	19,894
	8,377	-	-	8,377	19,894
8) CREDITORS					
Amounts falling due within one year					
Deferred income/Receipts in advance	-		2,744	2,744	
H M Revenue & Customs	-	-	1,154	1,154	4,190
Accruals for goods & services	263	-		263	4,473
	263	-	3,898	4,161	8,663
9) FUND DETAILS					
The unrestricted funds comprise the Holy Trinity No.1 and No 2 Accounts, the Events Account, and the No.1 and No 2 Deposit Accounts with CCLA Investment Management Limited					
The restricted funds comprise the Holy Trinity Building Fund.					
10a) OTHER ORDINARY INCOME					
Write off Contingency.(no longer required)	2,002	-	-	2,002	-
	2,002	-	-	2,002	-
10b) OTHER ORDINARY EXPENDITURE					
	-	-	-	-	-

HOLY TRINITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

For the year ended 31 December 2024

11) OTHER DESIGNATED INCOME & EXPENDITURE

	2024 Income £	2024 Expend. £	2023 Income £	2023 Expend. £
Discretionary Fund		1,000	-	695
Library	55	103	-	-
Ukraine	891		1,172	3,689
Families Worker	6,462		3,680	-
Stakeholder Pensions				-
Contribution to wages	240		340	
CPAS	-		-	37
Computer	261	754	94	129
Contribution to cost books H/G	-	342	-	161
Vision/4.30 service	1,666	20	1,352	43
Churchweekend/Quinta	840	200	132	132
Holiday Club			335	697
Foodbank	-		-	-
Gafcon	-		-	228
Rainbow	362	342	-	
Hanks	1,560	1,560	-	
St Johns	45	45	-	
Cancer research	57	57	-	
Reach		45	-	
TFU		44	-	
Presbyterian		40	-	
Frank Houston		54	-	
Maintenance	100		-	
Homegroup books	56		-	
Dementia Together		20		
Forum	63	32	-	
NWP		500	-	500
Anna Training			1,000	4,050
Livewires			75	
Toddler	325	164	291	102
	12,983	5,322	8,471	10,463

12) COMMITMENTS

Included in the Church's current assets is unspent funding for the following projects:-

- a) Children's and Family worker salary
- b) Building projects/maintenance
- c) Deposits paid for Church Weekend 2025
- d) Donation for CPAS
- e) Donation for Ukraine
- e) Children's work