

Charity registration number: 1135105

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall
Annual Report and Financial Statements
for the Year Ended 31 December 2024

Hailwood & Co.
Chartered Accountants and Registered Auditors
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Reference and Administrative Details

Trustees Clergy and Officers :	<p>The Revd Martin Cannam, Rector The Revd Josh Carlson, Associate Minister Captain Michael Barritt RN, Reader (Designated) Mrs Jennie Hewitt, Reader (Designated) Mr Graham Derrig and Reader (Designated) (resigned 20/3/24) Mr Sam Leinster, Churchwarden Mr David Rushworth, Churchwarden and Deanery Synod Representative Mr David Wetherell, Deanery Synod Representative Dr Christine Wetherell PhD, Deanery Synod Representative Mr Michael Donnan, Hon. Treasurer</p>
Secretary :	Mrs Sarah Hall
Other Officers and Trustees :	<p>Mrs Lindsay Howe, Elected Council (resigned 17/4/24) Dr Sophia Nelson, Elected Council (resigned 17/4/24) Mrs Ruth Dyke, Elected Council (resigned 17/4/24) Mrs Ruth Leach, Elected Council (resigned 24/4/24) Mr Noah Cambridge, Elected Council (resigned 18/9/24) Mr Edward Sherrard, Elected Council (resigned 24/11/24) Mrs Helen Page, Elected Council Mrs Helen Mooney, Elected Council Mr David Ost, Elected Council Mrs Geraldine Pleasance, Elected Council Mr Stephen Blair, Elected Council Mrs Margaret Archer, Elected Council Mr Roy Edward, Elected Council (appointed 15/5/24) Mr Jonathan Francis, Elected Council (appointed 15/5/24) Mr James Norman, Elected Council Waddell (appointed 15/5/24) Mrs Janice Bell, Elected Council (appointed 15/5/24)</p>
Principal Office :	<p>The Parish Office St Peter's Church Village Road Heswall Wirral, CH60 0DZ</p>
Charity Registration Number :	1135105
Bankers :	<p>Lloyds Bank 137 Telegraph Road, Heswall Wirral, CH60 0AN</p>
Independent Examiner:	<p>Hailwood & Co 392-394 Hoylake Road, Moreton Wirral, CH46 6DF</p>

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Trustees' Report

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity named: The Parish of Heswall

Charity registration number: 1135105

Principal office: The Parish Office
St Peter's Centre
Village Road
Heswall
Wirral
CH60 0DZ

The Trustees:

The trustees who served the charity during the period were as follows:

CLERGY

Rector: The Rev Martin Cannam

Associate RECTOR: The Rev Josh Carlson

READER (DESIGNATED):

Mr Michael Barritt

Mrs Jennie Hewitt

Mr Graham Derrig (until 20th March)

CHURCHWARDENS

Mr David Rushworth

Mr Sam Leinster

DEANERY SYNOD REPRESENTATIVES

Dr Christine Wetherell PhD (as a member of Diocesan Synod)

Mr David Rushworth

Mr David Wetherell (as a member of Diocesan Synod)

ELECTED COUNCIL

RETIRE 2025

Mrs Helen Mooney

Mr David Ost

Mr Jon Francis

Mrs Geraldine Pleasance

RETIRE 2026

Mr Stephen Blair

Mr Noah Cambridge[^]

Mr Edward Sherrard^{*}

Mrs Margaret Archer

RETIRE 2027

Mrs Janice Bell

Mr Roy Edward

Mr Norman Waddell

Mrs Helen Page

[^] Mr Noah Cambridge resigned on 18th September 2024

^{*} Mr Edward Sherrard resigned on 24th November 2024

SECRETARY

Mrs Sarah Hall

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Trustees' Report

HON. TREASURER

Mr Michael Donnan F.C.A. (co-opted)

INDEPENDENT EXAMINER/AUDITOR

Hailwood & Co
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

AIM AND PURPOSES

The Parochial Church Council of Heswall (PCC) has the responsibility of cooperating with the Rector, the Revd Martin Cannam, 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 following buildings:

- St Peter's Church, Village Road, Heswall
- 15 Castle Drive, Heswall
- The Parish Centre, Village Road, Heswall
- The Lighthouse Church, Telegraph Road, Heswall

To facilitate this work it is important that we maintain the fabric of our churches and the Parish Centre.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the provision of places of Christian worship, the promotion of Christian values and general support both directly and via other charities to those in need locally, nationally and abroad. The PCC is committed to enabling as many people as possible to worship at St Peter's Church and the Lighthouse Church and to become part of our parish community in Heswall. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

The charity carries out these objects by:

- Maintaining the Parish Church of St Peter and the Lighthouse Church - this work is overseen and organised by the Fabric Committee, which is entirely made up of volunteers;
- Providing a 4 or 5 acts of worship across the Parish each Sunday in a variety of styles to serve the varied preferences of churchgoers in gathered worship and seeking to reach a wide variety of new people. Services are led by our clergy, Readers, a number of retired clergy and a

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Trustees' Report

growing number of lay people including those authorised by the Diocese as Occasional Worship Leaders;

- Providing facilities for Baptism, Wedding and Funeral services for persons who request these and qualify under the policies adopted for those services;
- Organising a wide range of youth and adult activities in Heswall and abroad – this work was mostly undertaken by lay volunteers, in addition to Mrs Rachel Clark, a Children's and Family Worker and Ms Dani Smith a Youth Leader, both employed by the PCC, and two interns who assist with the youth work;
- Providing grants to other charities. The PCC has resolved that 10% of the planned giving received by the parish be donated to appropriate charities, with which the parish has connections.

As mentioned above, much of this work is carried out by volunteers whose contribution is essential to the smooth running of the parish.

By focusing on these areas, we achieve our strategic priorities of promoting Christian values and providing Christian care support.

ACHIEVEMENTS AND PERFORMANCE

Regular Services at the Lighthouse Church

Following the Opening Service in October 2023, Sunday services at the Lighthouse Church have continued at 10.30am (as was the previous practice at the Church of the Good Shepherd) and attendance (including youth and children) is regularly approximately 100 worshippers

Safeguarding

The PCC has appointed Helen Page as Safeguarding Officer and has appropriate safeguarding policies in place. All PCC members, together with other leaders are now required to undertake appropriate safeguarding training at regular intervals and this has been completed. All PCC members are also required to hold an Enhanced DBS Check (without Barring) on appointment and to complete the required training within 3 months of appointment.

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our parishioners find both beneficial and spiritually fulfilling. Sunday services include said BCP Holy Communion at 8am, a more traditional service of Common Worship (Holy Communion or Morning Worship) at 9.15am, a contemporary worship service at 10.45am and Evensong at 4.00pm (all at St Peter's). Services at 10.30am and 6.30pm are now held at the Lighthouse Church. Opportunities are provided for people to engage in more outgoing worship such as that provided by the youth group (Youth Fellowship) within our parish at Encounter, a service at 6.30pm held at the Lighthouse Church, prepared and run entirely by members of the Youth Fellowship. Attendances at Sunday Services in the Parish average approximately 250 weekly.

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 person into God's keeping. We have celebrated 11 baptisms, 7 weddings and held 18 funerals in our churches this year, 11 funerals at Crematoriums and 15 interments of ashes.

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Deanery Synod

Three members of the PCC sit on the Wirral North Deanery Synod and two members sit on the Chester Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. One of the ministers or retired clergy has visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital. A number of pastoral care teams visit those who are sick or unable to get out for any other reason to keep them in touch with church life. A home Communion team continues to provide a valuable service to those who are unable to attend Communion services in church.

Parish Charitable Giving

Helping those in need is a demonstration of our faith. The Wider Mission and Social Action Team is responsible for selecting the local and national charities who are nominated as a Mission of the Month, for which special collections are taken on occasions. A presentation is usually provided by a representative of the Charity or a local champion at the services on that Sunday.

Ecumenical Relationships

The parish is a member of Churches Together in Heswall. During the week of Christian Unity, there is daily prayer and an ecumenical service. On Good Friday Heswall Churches Together leads a walk of witness along Telegraph Road in the centre of Heswall.

Revision of leadership structures, staffing and discipleship pathways

Following the receipt of the Report from John Truscott a few years ago, good progress has been made in revising the leadership structures of the Parish to clarify that responsibility for strategic decisions lies with the PCC, but operational decisions will be delegated to Congregational Leadership Teams and Ministry Teams, thereby reducing the continual burden of decision making which previously lay with the Rector. Work continues to embed these structures in place and to develop discipleship pathways. The Staff Support Group continues to effectively manage and support Parish employed and voluntary staff, and good progress has been made in developing appropriate employment and other policies.

Development of the site of the Good Shepherd and the Parish Hall

Fund raising for the project has continued. As at 31st December 2024, the shortfall to finish the build amounted to approximately £102,000. A mortgage facility to cover this shortfall has been negotiated with Methodist Chapel Aid, however this will result in additional annual costs of some £21,000 in capital and interest repayments.

Most of the outstanding issues were addressed during the year, such that the Certificate of Practical Completion was agreed in mid October, however there are still a number of outstanding issues (faults in the flooring, corrections to some of the Trespa panels and installation of collapsible guard rails on the flat roofs) and moneys are being withheld in respect of these items as well as the contractual retention to cover any unknown issues which arise during the year after practical completion.

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Youth Fellowship and Children and Families

The PCC has maintained its commitment of our work among children and families with Rachel Clark, who works as Children and Families leader, and Dani Smith as a Youth Worker. Damian Barclay from Germany via Time for God and Hannah Addenbrooke volunteered as youth intern and children's intern until summer of 2024. They have both made a great contribution and we are very grateful to Roy and Linda Edwards and Robert and Helen Page for welcoming them into their homes. We have been blessed with one intern via Time for God from September 2024 – Angelina Hedt, who will serve with us until the summer of 2025. We are grateful to Miriam and Chris McCormick for welcoming her into their home for the duration of her stay. YF now meets at the Lighthouse Church once per month.

Hospitality

By mutual agreement, Grace Adegoke ceased as Hospitality Leader in mid-March having worked very hard to ensure that the community kitchen at TLC was properly equipped and that the volunteers were suitably trained to support the church's hospitality ministry. This includes providing refreshments for a number of church events, supporting Singing Café, providing Welcome Lunches, obtaining the necessary Hygiene Certificates, giving training to volunteers and starting "Nourish" selling coffees, cakes and occasionally simple lunches. A Hospitality Management Team was established to support this project and its business plan.

Open Door

This is a Christian, social community response to the questionnaires completed during the Heswall 'Vision Café' which was an initiative developed by Bishop Mark (Bishop of Chester) to explore a grassroots consultation that promises to "cast the net wide" in order to capture the views of the widest number of people in our churches and communities to determine the values that will shape the strategy for how the diocese works and grows together in the future.

Heswall Parish decided that a group of parishioner volunteers will form 5 teams each of 5 people to open the Lighthouse Church from 11pm on Friday nights until 3am on Saturday mornings to serve the night time economy of Heswall. On a typical Open Door 15 – 50 people will pass through The Lighthouse Church for hot drinks, a warm space, conversation, prayer, toilets, phone charging. This has been an inspiring new work connecting the church with a different sector of the Wirral population.

This has proved very successful and is now established as a regular and valued service to the community in Heswall.

Planned Giving Review

A review of Planned Giving was carried out in January 2024 resulting in an increase of approximately £17,500 in regular giving.

A regular annual review of Planned Giving to the Parish is due to be implemented early in 2025.

Other Activities

We are very grateful for the involvement of lay people in a huge range of activities across the Parish, including Life and House Groups, Singing Café, Thursdays Together, Grub Club, Pastoral Care, The Meeting Place, Knit & Natter, Men's breakfast, Open Door, H2O Women's events, Courses including Bereavement Support, Alpha, Baptism and Marriage preparation, Early Years Parenting, Baby Tiddlers, Little Fishes, Little Lights, Mothers' Union, music and worship, including the Choir at St Peter's as well as the music groups at St Peter's and the Lighthouse Church, and a whole host of others, especially

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those involved with our fantastic work among children and young people, and with the wonderful work that goes on each week at the St Peter's Centre. We are very grateful to the Bell Ringers who provide appropriate peals most Sundays, at weddings and on other special occasions.

Thanks

It would be very remiss not to record the PCC's extreme gratitude to the licensed Clergy, the Revds Martin Cannam and Josh Carlson, who have both contributed so willingly to maintaining the spiritual life of the Parish during the last year. They have both worked tirelessly to ensure that all the normal services continued to be held, that occasional offices were undertaken as necessary, and that any parishioners who required a visit were attended to. They do have our especial thanks, as do the retired clergy, the Revds Alan Leach, Ian Hobbs, Ian Urquhart and John Eardley who also assist in leading and preaching at services.

Thanks are also due to all the office staff, Julia MacGregor and Sarah Hall who have both assisted in the smooth running of the Parish Office over the year, and also to Pamela Francis in her role as Assistant Treasurer. Thanks are also due to Peter Johns and Tim Murray who have served as Vergers at St Peter's Church for weddings and funerals and to Jan Truman and Helen Hinde our church cleaners.

The PCC expresses its sincere thanks to all of those who have contributed both practically and financially to sustaining the work of the Church in this past year. Your support is greatly appreciated.

FINANCIAL REVIEW

Investment Policy

The Finance Committee has decided that the reserves of the Parish should continue to be retained in cash on term deposit with banks and other financial institutions to ensure that liquid funds will be available for expenditure when required.

Reserves Policy

The total amount held by the Parish as reserves at 31st December 2024 amounted to £2,619,627, of which £2,359,640 was held in restricted and endowed accounts, leaving £259,987 as unrestricted reserves. Of the total restricted reserves £1,888,124 is held for the Parish Building Project. Surplus funds have been invested using a deposit service provided by Flagstone Cash Management which provides access to different bank deposits so that the risk of default is adequately secured by ensuring that no more than £85,000 is deposited with any one bank or deposit taker. Funds relating to the building project are disbursed against certificates provided by Peter McIlhagger, our project manager.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that there are sufficient funds available to cover support and governance costs. The trustees consider that a level of four months is sufficient given the anticipated needs of the forthcoming year.

The balance held as unrestricted funds at 31st December 2024 was £259,987. Of this, £164,775 represents Designated Funds set aside by the PCC in accordance with the Legacies and Donations Policy. The free reserves of unrestricted funds amount to £95,212 against actual unrestricted expenditure for four months of approximately £130,000. The target level of reserves has not been achieved. The aim for the future is to ensure that this level is restored as soon as possible.

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Risk Management

The trustees have reviewed the major risks, financial and non-financial to which the council is exposed in the course of its current activities. They have assessed these risks and ensured that appropriate systems and controls exist to minimise internal risks and the effective response mechanisms exist to respond to and minimise the impact of external risks. These risks and the strategy for managing the risks are shown below:

RISK	STRATEGY FOR RISK MANAGEMENT
Strategic	
Lack of strategic direction – failure to react to national church and Diocesan strategy changes.	Ensure PCC fully aware of national and Diocesan strategy through Deanery and Diocesan Synod representation, reports and discussion.
Ineffective governance.	Maintain an active and balanced PCC, ensuring it is closely involved with planning and monitoring activities and finances
Loss of key members of clergy or staff without suitable succession planning.	Have realistic succession planning, suitable notice periods and effective handovers.
Church Services	
Decline in congregation numbers.	Maintain quality of hospitality, worship, (both in church and online), teaching and praying and seek to attract new church attendees.
Decline in quality of church services and/or occasional offices.	Seek to maintain high quality clergy, preaching staff and worship and prayer offerings and implement/continue to offer welcoming hospitality. Continue to develop online facilities.
Failure to communicate effectively with congregations	Seek to improve existing communication channels
Safeguarding / Health & Safety	
Safeguarding issue/allegation (young people and vulnerable adults).	Parish Safeguarding Policy. DBS checks on volunteer recruitment, safeguarding training, Parish Safeguarding Officer in place, PCC advised of any safeguarding issues reported to Diocese.

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Serious injury to adult or young person attending, volunteer, contractor or member of staff.	Policies for Parish buildings and activities classed as Parish activities including risk assessments, regular updates to risk assessments, third party insurance.
Physical disaster (e.g. fire)	Ensure Fire risk assessment up to date, fire extinguishers regularly checked, effective means of escape, recovery planning to ensure continued operation, up to date Insurance cover.
Legal	
Failure to meet legal requirements : Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules, Charity Law, Employment Law, Health & Safety Regulations	Develop policies, procedures and controls that are legally compliant and document these. Review effectiveness of these regularly. Insurance.
Serious personnel issues	Best practice employment policies/procedures. Manage employee and clergy expectations. Insurance cover. DBS checks.
Financial	
Poor budgeting, loss of assets, unexpected liabilities.	Internal controls to protect cash and other assets and to prevent unauthorised commitments. External auditing or checks. Ensure these controls are in operation.
Poor management of invested assets	Policy set by Finance Committee, appointment of suitably qualified investment managers where necessary. Active monitoring and market comparison, diverse asset allocation where appropriate. Diocesan management of endowment funds.
Failure of Parish administration and financial systems.	Strengthen IT network and Parish administration/finance system management.
Financial fraud	Strict controls over payments require all payments to be authorised by the Rector, two signatures to cheques and two separate authorisations for electronic payments. Cash receipts from collections should be signed off by Duty Warden and another.
Property / Premises	

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Inadequate investment in premises.	Develop rolling programme for maintenance of premises, effective Fabric Committee.
Issue with third party hire or third party activities on church premises	Ensure Hire documentation and controls are in place.
Building Project	
Inadequate management of Project	Employ qualified and competent Project Manager
The full amount for the project is not raised and/or the project is started but runs out of money before completion	Ensure tight controls over budgeting and spending once building is started. Do not start building until certainty of adequate funding to complete the project sufficient that the building can be used. Keep the Parish and everyone in Heswall and beyond fully informed of progress towards the target by regular and extensive communication.
The Builder ceases to trade/goes bust/materially breaches contract	Ensure watertight contract provides for stage payments only on Project Manager's certificate that specific work has been completed or specific materials have been delivered to site and are free of any claim. Ensure contract provides for termination of contract on material breach by the builder.
The Architect ceases to trade/goes bust/materially breaches contract	Ensure Building Steering Group are kept fully informed of progress on the build, to simplify finding another architect
Unforeseen costs	Do as much research as possible beforehand to ensure that there are no surprises. Do not agree to any changes once the build has started
Injury to persons/damage to adjoining buildings/local disturbance	Ensure builder has adequate third party insurance (insist on seeing policy and checking it) The builders policy will only commence once he starts on site - until then, we will be liable for any public liability claims, so should take out basic site insurance to cover us against this and any gaps in the builder's policy.
Unable to find sufficient volunteers to staff catering services	Restrict Catering provision

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parish of Heswall is served by St. Peter's Church, in the Lower Village, and the newly opened Lighthouse Church. Each Church has equal representation from its members on the Parochial Church Council, which is the legal entity governing the Parish. Strategic decisions are normally made by the PCC, although the Standing Committee (comprising the Rector, Revd Josh Carlson, the two Churchwardens, David Ost and Roy Edward) is authorised to make any decisions in case of urgency, subject to ratification by the next PCC Meeting.

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The governing documents for the Parish are the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

Day to day management of the Parish is delegated to the Rector.

During 2024 the staff team consisted of:

Rector:	Rev Martin Cannam;
Associate Rector :	Rev Josh Carlson;
Children and Family Leader:	Mrs Rachel Clark
Associate Youth Worker:	Miss Dani Smith
Administrator:	Mrs Julia MacGregor;
Administrator / Rector's PA	Mrs Sarah Hall;
Assistant Treasurer:	Mrs Pamela Francis
Youth Interns:	Damian Barclay and Hannah Addenbrooke (until July 2024) Angelina Hedt (from September 2024)

The Church's worship has been supported by the ministry of a team of dedicated lay people, including our Readers: Michael Barritt, Jennifer Hewitt and Graham Derrig (until 20th March). We are also grateful for the assistance of a number of retired clergy, including Rev John Eardley, Rev Ian Hobbs and Rev Ian Urquhart and Rev Alan Leach. During 2024 a number of people were authorised by the Diocese as Occasionally Worship Leaders: Allison Bell, Janet Connah, Sam Leinster, Sarah Hulse, Sarah Cannam, Dani Smith and Rachel Clark.

During the year the PCC has met monthly, the Annual Parochial Church Meeting being held on 15th May.

PCC Membership for the year

This is shown on the front sheet.

Committees of the PCC

The PCC elected the following committees and as appropriate delegated to them authority for action on its behalf:

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Trustees' Report

Standing Committee,

Finance Committee,

Fabric Committee,

Parish Building Project Steering Group.

Staff Support Group

Methods used to recruit and appoint new Trustees

Licensed Clergy are ex officio members of the PCC, as are Churchwardens. 4 members of the PCC are elected at each Annual Parochial Church Meeting (APCM) and serve for a period of 3 years, and there are therefore 12 elected PCC members. There are also three parishioners who are members of the Deanery Synod, one of whom is elected by the APCM for a three year period, and two of whom are members of the Diocesan Synod, who are elected by the Deanery for a three year period, all of whom are ex officio members of the PCC. The Treasurer of the Parish is normally co-opted onto the PCC by the virtue of his Parish responsibilities. The APCM has the power to decide whether any Lay Readers in the Parish may serve as members of the PCC.

Training of new Trustees

New Trustees are provided with copies of documents outlining their responsibilities as Trustees of a Charity provided by HM Government.

Remuneration of Key Personnel

The remuneration of all employees of the Parish is reviewed annually, and notice is taken of any increase recommended by the Chester Diocese.

Bankers

Lloyds Bank provides banking services to the Parish.

Auditors

Hailwood & Co hold the office of Auditors to the Parish, although in accordance with Charity Law, the financial statements have only been subject to independent examination.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

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Trustees' Report

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Each of the persons who are a trustee at the date of approval of this report confirms that:

- So far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- Each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the trustees on 20 October 2025 and signed on their behalf by:



.....
The Revd Martin Cannam
Trustee



.....
Mr Michael Donnan
Trustee

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Independent Examiner's Report

Report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall on the accounts for the year ended 31 December 2024 set out on pages 15 to 30.

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

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.



A D French FCA

Hailwood & Co Chartered Accountants

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF.

Date: 20 October 2025

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Statement of Financial Activities

for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income and endowments:						
Donations and legacies	2	293,509	68,396	-	361,905	472,037
Charitable activities	3	84,827	180	-	85,007	57,078
Investment income	4	18,216	-	-	18,216	30,468
Total income		396,552	68,576	-	465,128	559,583
Expenditure:						
Charitable activities	5	392,332	58,037	-	450,369	459,976
Other	6	8,743	109,025	-	117,768	664,476
Total expenditure		401,075	167,062	-	568,137	1,124,452
Net income/(expenditure)		(4,523)	(98,486)	-	(103,009)	(564,869)
Gross transfers between funds		(46,704)	46,704	-	-	-
Other recognised gains/(losses)		502	-	203	705	(39,742)
Net movement in funds	14	(50,725)	(51,782)	203	(102,304)	(604,611)
Reconciliation of funds						
Total funds brought forward	14	299,869	2,413,201	8,861	2,721,931	3,326,542
Total funds carried forward	14	249,144	2,361,419	9,064	2,619,627	2,721,931

All of the Charity's activities in 2024 and 2023 derive from continuing operations.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Balance Sheet

as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	2,506,475	2,536,565
Investments	11	131,058	130,097
		<u>2,637,533</u>	<u>2,666,662</u>
Current assets			
Debtors	12	28,922	23,208
Cash at bank and in hand	16	279,813	364,541
		<u>308,735</u>	<u>387,749</u>
Creditors: Amounts falling due within one year	13	<u>(151,641)</u>	<u>(147,480)</u>
Net current assets		157,094	240,269
Creditors: Amounts falling due after more than one year	13	<u>(175,000)</u>	<u>(185,000)</u>
Net assets		<u>2,619,627</u>	<u>2,721,931</u>
Funds of the charity:			
Endowment funds	14	9,064	8,861
Restricted funds	14	2,361,419	2,413,201
Unrestricted income funds			
Unrestricted funds	14	<u>249,144</u>	<u>299,869</u>
Total funds	14	<u>2,619,627</u>	<u>2,721,931</u>

The financial statements on pages 15 to 30 were approved by the trustees, and authorised for issue on 20 October 2025 and signed on their behalf by:


The Revd Martin Cannam
Trustee


Mr Michael Donnan
Trustee

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Cash Flow Statement

for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		(102,304)	(604,611)
Adjustments to cash flows from non-cash items			
Depreciation		110,664	107,256
Impairment		-	413,642
Revaluation of investments		(705)	39,742
		<u>7,655</u>	<u>(43,971)</u>
Working capital adjustments			
(Increase)/decrease in debtors	12	(5,714)	2,285
Increase/(decrease) in creditors	13	(5,839)	150,113
Decrease in provisions		-	-
		<u>(3,898)</u>	<u>108,427</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(80,574)	(770,037)
Sale of tangible fixed assets	10	-	-
Purchase of investments	11	(256)	(9,029)
Sale of investments	11	-	237,813
		<u>(80,830)</u>	<u>(541,253)</u>
Net cash flows from investing activities		(80,830)	(541,253)
Net (decrease)/increase in cash and cash equivalents	16	(84,728)	(432,826)
Cash and cash equivalents at 1 January	16	364,541	797,367
Cash and cash equivalents at 31 December	16	<u>279,813</u>	<u>364,541</u>
Reconciliation of net cash flow to movement in net funds			
(Decrease) /increase in cash		(84,728)	(432,826)
Net funds at 1 January		364,541	797,367
Net funds at 31 December		<u>279,813</u>	<u>364,541</u>

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor has communicated in writing both the amount and settlement date.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading, and where costs are not directly attributable to one heading they have been allocated on an appropriate basis.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Interest

Interest on funds held on deposit is included when receivable and when the amount can be reliably measured by the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, management and trustees' meetings and reimbursed expenses.

Pension costs

In line with workplace pensions legislation, the charity makes contributions into a defined contribution pension scheme on behalf of its employees, accounting for expenditure as it falls due.

Taxation

The charity meets the definition of a charitable entity for UK corporation tax purposes. Accordingly, it is exempt from taxation in respect of its income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

1 Accounting policies (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are legacies set aside by the PCC in accordance with the legacies and donations policy and are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Endowment funds created by gifts from various individuals. The income is used for the purpose specified when the capital was donated.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Tangible fixed assets and depreciation - fixtures, fittings and equipment

Fixtures, fittings and equipment are stated at cost less accumulated depreciation and impairment. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	10% straight line
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A full year's depreciation is charged in the year of acquisition, no charge is made in the year of disposal.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

1 Accounting policies (continued)

Tangible fixed assets, depreciation, and changes in accounting estimates - freehold land & buildings

Land and buildings are stated at historical cost, less accumulated depreciation and impairment.

Depreciation is charged on the Lighthouse Church and St Peters' Centre on a straight line basis over the useful life of each component as follows:

Structure	50 years
Roofs	30 years
Windows and doors	25 years
Externals	15 years
Mechanical and electrical installations	15 years
Finishes	10 years
Audio visual systems	10 years
Bathrooms and kitchens	10 years

The Associate Rector's House on Castle Drive continues to be depreciated on a straight line basis over 100 years, this being more appropriate to a building which is already over 100 years old.

The Charity starts to depreciate properties and their components in the year of completion.

Tangible assets are reviewed annually for indicators of impairment, and should those indicators be present, a more detailed review undertaken.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted funds		Restricted	Total	Total
	Designated	General	funds	2024	2023
	£	£	£	£	£
Donations and legacies:					
Appeals, donations and legacies	-	14,667	57,852	72,519	190,196
Gift aid reclaimed	-	51,365	10,544	61,909	74,908
Direct giving	-	227,477	-	227,477	206,933
	-	293,509	68,396	361,905	472,037

3 Income from charitable activities

	Unrestricted funds		Restricted	Total	Total
	General	General	funds	2024	2023
	£	£	£	£	£
Fees and sundries	52,306	180		52,486	39,339
Hall lettings	32,521	-		32,521	17,739
Insurance claims	-	-		-	-
Grants receivable	-	-		-	-
Magazines etc.	-	-		-	-
	84,827	180		85,007	57,078

4 Investment income

	Unrestricted funds	Restricted	Endowment	Total	Total
	General	funds	funds	2024	2023
	£	£	£	£	£
Dividends, interest and rent	18,216	-	-	18,216	30,468
	18,216	-	-	18,216	30,468

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

5 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Endowment funds	Total	Total
	General			2024	2023
	£	£	£	£	£
Diocesan share	184,056	-	-	184,056	175,291
Clergy expenses	1,460	-	-	1,460	2,541
Rent and rates	16,122	-	-	16,122	15,861
Other property expenses	10,657	8,312	-	18,969	15,008
Uganda mission	-	-	-	-	46,605
Staff training and support	7,805	-	-	7,805	10,148
Stationery and postage	1,489	-	-	1,489	882
Telephone	2,570	-	-	2,570	2,004
Equipment costs	4,882	260	-	5,142	5,153
Insurance	10,833	-	-	10,833	9,860
Miscellaneous	-	-	-	-	-
Bank charges	11,308	-	-	11,308	4,313
Office wages and salaries	41,615	-	-	41,615	35,385
Professional fees	2,193	-	-	2,193	360
Water rates	4,647	-	-	4,647	4,523
Upkeep of churches	7,178	-	-	7,178	12,054
Upkeep of churchyard and walls	8,575	-	-	8,575	7,528
Halls running costs	32,574	-	-	32,574	20,608
Youth projects and parish resources	15,558	-	-	15,558	16,388
Youth and children's leader salaries	-	49,465	-	49,465	36,853
Other wages and salaries	15,035	-	-	15,035	11,944
St Peter's school costs	5,000	-	-	5,000	5,000
Grants paid	8,713	-	-	8,713	20,466
Sundry expenses	62	-	-	62	1,201
	<u>392,332</u>	<u>58,037</u>	<u>-</u>	<u>450,369</u>	<u>459,976</u>

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

6 Analysis of governance and other costs

	Unrestricted funds	Restricted	Total	Total
	General	funds	2024	2023
	£	£	£	£
Governance costs				
Independent examination and accountancy fees:				
Independent examination fees	1,242	-	1,242	1,194
Other accountancy fees	5,862	-	5,862	5,627
	<u>7,104</u>	<u>-</u>	<u>7,104</u>	<u>6,821</u>
Other costs				
Construction costs not capitalised	-	-	-	136,757
Depreciation	1,639	109,025	110,664	107,256
Impairment	-	-	-	413,642
	<u>8,743</u>	<u>109,025</u>	<u>117,768</u>	<u>664,476</u>

Net incoming/outgoing resources for the year are stated after charging the above items.

Construction costs not capitalised refer to costs incurred in the construction of the Lighthouse Church which the trustees chose not to capitalise, such as those associated with the overrunning of the project.

7 Related party transactions

Trustees remuneration and expenses	2024	2023
	£	£
The Charity made the following transactions with Trustees:		
Mileage and telephone expenses	<u>1,411</u>	<u>2,590</u>

There were no other related party transactions in the year.

8 Staff costs

The number of persons (including senior management team) employed by the Charity during the year expressed in full time equivalents was 3.3 (2023: 3.3). Another 2 (2023: 2) were employed by the Diocese and are in the Diocesan Share.

Employee salaries totalled £106,115 (2023: £84,182) and included social security costs of £959 (2023: £0) and pension contributions of £1,804 (2023: £1,191).

No employee received emoluments in excess of £60,000 in either year.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

9 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings and equipment £	Total £
Cost			
At 1 January 2024	3,092,683	75,165	3,167,848
Additions	80,574	-	80,574
Eliminated on disposals	(9,570)	(11,767)	(21,337)
At 31 December 2024	3,163,687	63,398	3,227,085
Depreciation			
At 1 January 2024	564,474	66,809	631,283
Charge for the year	109,025	1,639	110,664
Impairment	-	-	-
Eliminated on disposals	(9,570)	(11,767)	(21,337)
At 31 December 2024	663,929	56,681	720,610
Net book value			
At 31 December 2024	2,499,758	6,717	2,506,475
At 31 December 2023	2,528,209	8,356	2,536,565

The Associate Rector's House, 15 Castle Drive, Heswall is Parish property and is included in fixed assets at its cost of £125,320. In the opinion of the Trustees the current market value is around £500,000. It does not meet our Associate Rector's needs and so is currently being let.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

10 Tangible fixed assets (continued)

The St Peter's Centre building has been included at contractual cost plus other improvement costs to date, less impairment losses.

Impairment losses are recognised in the statement of financial activities under "Other" expenditure (note 6).

The Lighthouse Church has been included at contractual cost plus other improvement costs to date. Costs associated with the overrun of the construction contract have not been capitalised, nor have certain preliminary costs that do not relate to the building as it was eventually constructed.

Beneficed and Consecrated properties are excluded from the financial statements by s10.2(a) and 10.2(c) of the Charities Act 2011. These comprise St Peter's Church and The Rectory.

The Church of the Good Shepherd and the Parish Hall were transferred by deed of appropriation in 1925 to the Parochial Church Council at no cost. The Church has now been demolished and The Lighthouse Church built in its place.

11 Fixed asset investments

	Listed £	Unlisted £	Total £
Other investments			
Cost or valuation			
At 1 January 2024	53,597	76,500	130,097
Additions	-	256	256
Disposals	-	-	-
Revaluation	1,227	(522)	705
At 31 December 2024	54,824	76,234	131,058

The historical cost of the listed investments is not available. All are held in the UK.

Listed shares are valued based on share price at the year end.

Unlisted cash investments are valued at cost.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

12 Debtors

	2024	2023
	£	£
Prepayments	13,156	2,297
Accounts receivable	7,055	2,162
Other debtors	8,711	18,749
	<u>28,922</u>	<u>23,208</u>

13 Creditors

	2024	2023
	£	£
Amounts due within one year		
Other taxation and social security	-	-
Accruals and deferred income	138,084	131,025
Bank loans and overdrafts	10,000	10,000
Accounts payable	3,557	6,455
	<u>151,641</u>	<u>147,480</u>
Amounts due after more than one year		
Bank loans and overdrafts	175,000	185,000
	<u>175,000</u>	<u>185,000</u>

Bank loans and overdrafts relate to a loan from Methodist Chapel Aid Limited for the purpose of construction of The Lighthouse Church.

The loan is secured on the charity's land and building at 15 Castle Drive. See note 10 for further information on this asset.

The loan is repayable over 20 years, ending in 2043, and carries interest at a variable rate currently at 5.65%.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

14 Funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains £	Closing balance £
Unrestricted funds						
General funds	195,294	396,552	(401,075)	(106,904)	502	84,369
Designated funds	104,575	-	-	60,200	-	164,775
Total unrestricted	299,869	396,552	(401,075)	(46,704)	502	249,144
Restricted funds						
St Peter's Centre	313,361	-	(14,119)	10,843	-	310,085
The Lighthouse Church	1,902,046	43,870	(93,653)	35,861	-	1,888,124
Castle Drive	117,802	-	(1,253)	-	-	116,549
Uganda Fund	1,663	-	-	-	-	1,663
Other	344	180	(260)	-	-	264
St Peter's Church Restoration	36,945	2,072	(8,312)	-	-	30,705
Youth & Children's Work	41,040	22,454	(49,465)	-	-	14,029
Total restricted	2,413,201	68,576	(167,062)	46,704	-	2,361,419
Endowment funds						
Permanent	8,861	-	-	-	203	9,064
Total funds	2,721,931	465,128	(568,137)	-	705	2,619,627

There follows a description of the larger restricted funds:

St Peter's Centre and Castle Drive Funds

These funds represent the book cost of the two properties. An amount equal to the depreciation charged is transferred to unrestricted funds each year.

The Lighthouse Church Fund

This represents the net book value of the asset, less borrowings drawn in order to complete the project.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

14 Funds (continued)

Uganda Fund

The Youth Fellowship Mission periodically visit Uganda. The funds raised for this purpose are retained in this fund until the time comes to pay for the trip.

St Peter's Church Restoration and Youth & Children's Work Funds

Both funds are self explanatory, being ring fenced donations to fund relevant expenditure.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted	Endowment	Total	Total
	General	funds	funds	2024	2023
	£	£	£	£	£
Tangible fixed assets	6,717	2,499,758	-	2,506,475	2,536,565
Fixed asset investments	121,994	-	9,064	131,058	130,097
Current assets	262,074	46,661	-	308,735	387,749
Current liabilities	(141,641)	(10,000)	-	(151,641)	(147,480)
Non-current liabilities	-	(175,000)	-	(175,000)	(185,000)
Total net assets	249,144	2,361,419	9,064	2,619,627	2,721,931

16 Analysis of net funds

	As at 01/01/2024 £	Net cash inflow £	As at 31/12/2024 £
Cash at bank and in hand	364,541	(84,728)	279,813

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall

Notes to the financial statements

for the Year Ended 31 December 2024

18 Capital Commitments

	2024 £	2023 £
Capital expenditure that has been contracted for but not provided for	102,000	96,219
Capital expenditure that has been authorised but not contracted for	-	-

The construction of the Lighthouse Church is now substantially complete, and the building is open for use. The commitment represents retention payments that will be due to the contractors if they complete the various small pieces of work outstanding from the original contract.

The Charity has a loan facility of up to £400,000 in place with Methodist Chapel Aid, and has utilised £200,000 of this as the cost of development has not been successfully fundraised.

The Parochial Church Council of the Ecclesiastical Parish of St Peter, Heswall
Statement of Financial Activities by Fund
for the Year Ended 31 December 2024

	Unrestricted Funds		Restricted Funds						Endowment		
	Designated £	General £	St Peter's Centre £	The Lighthouse Church £	Castle Drive £	Uganda Fund £	Other £	St Peter's Church Restoration £	Youth & Children's Work £	Permanent £	Total £
Income											
Appeals, donations and legacies	-	14,667		36,354				1,822	19,676		72,519
Gift aid reclaimed		51,365		7,516				250	2,778		61,909
Direct giving		227,477									227,477
Fees and sundries		52,306									52,486
Hall lettings		32,521					180				32,521
Magazines etc.		-					-				-
Insurance claims		-					-				-
Grants receivable		-					-				-
Investment income		18,216									18,216
Total income	-	396,552	-	43,870	-	-	180	2,072	22,454	-	465,128
Expenditure											
Diocesan share		184,056									184,056
Clergy expenses		1,460									1,460
Rent and rates		16,122									16,122
Other property expenses		10,657						8,312			18,969
Uganda mission											
Staff training and support		7,805									7,805
Stationery and postage		1,489									1,489
Telephone		2,570									2,570
Equipment costs	-	4,882					260				5,142
Insurance		10,833									10,833
Miscellaneous		-									-
Bank charges		11,308									11,308
Office wages and salaries		41,615									41,615
Professional fees		2,193									2,193
Water rates		4,647									4,647
Upkeep of churches		7,178									7,178
Upkeep of churchyard and walls		8,575									8,575
Halls running costs		32,574									32,574
Youth projects and parish resources		15,558									15,558
Youth and children's leader salaries		-							49,465		49,465
Other wages and salaries		15,035									15,035
St Peter's school costs		5,000									5,000
Grants paid		8,713									8,713
Sundry expenses		62									62
Independent examination and accountability fees:		7,104									7,104
Construction costs not capitalised		-									-
Impairment		-									-
Depreciation		1,639	14,119	93,653	1,253						110,664
Total expenditure	-	401,075	14,119	93,653	1,253	-	260	8,312	49,465	-	568,137
Transfers	60,200	(106,904)	10,843	53,861							-
Revaluation gains/(losses)		502								203	705
Net movement in funds	60,200	(110,925)	(3,276)	(13,922)	(1,253)	-	(80)	(6,240)	(27,011)	203	(102,304)
Funds at 1 January 2024	104,575	195,294	313,361	1,902,046	117,802	1,663	344	36,945	41,040	8,861	2,721,931
Funds at 31 December 2024	164,775	84,369	310,085	1,888,124	116,549	1,663	264	30,705	14,029	9,064	2,619,627