

# **St Mary's Church, West Derby**

## **Annual Report of the Parochial Church Council 2016**

*The Parochial Church Council of the Ecclesiastical Parish of West Derby, St Mary*

*Charity Commission Registration No. 1128143*

*For the year ended 31st December 2016*

*An Anglican Church in the Diocese of Liverpool and the Province of York*

## Administrative information

Parish Office  
C/o St Mary's Millennium Centre  
Meadow Lane  
West Derby  
LIVERPOOL  
L12 5EA

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Email: stmarys\_admin@btconnect.com  
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Web: www.stmarywestderby.org

Official correspondence to Parish Administrator, Parish Office at the above address.

During the period 1 January 2016 until the annual meeting on Sunday 30<sup>th</sup> April 2017 the following people served as PCC members and trustees of the Charity (unless indicated otherwise):

Interim Minister:	The Venerable John Day (to July 2016)
Rector:	Revd. Stephen William Boyd (from November 2016)
Assistant Clergy:	Revd. Jennifer Bowen (Honorary Curate)
Churchwardens:	Jean Ashton Stephanie Ellison
Sidespeople:	Elizabeth Bull, Barbara Cain, Alastair Caird, Christine Crabtree, Julie Dickinson, Pat Goodman, Irene Grave, Deborah Henderson, Elsie Logue, Lynne Metcalfe, Jan Morgan, David Moore, Carolyn Parker, Geoffrey Peacock, Keith Rice, Louise Rice, Patricia Rice, Maureen Stewart, Gary Tully, Paula Tully, Kelly Tully, Andrea Vaughan, Karen Williams, Anne Willdridge
Readers (In United Benefice with St James', West Derby):	Kathy Yates (PCC representative) Tracie Dunsby Jane Ward Elizabeth Shields Catriona Richardson Richie Harley
Deanery Synod Representatives:	Pat Gornall Barbara Moore Jan Morgan (until July 2016)
Elected Members of PCC	Lorna Anderson Kathy Begley Barbara Cain Rachel Cain Rosemary Critchley

Marion Farrell  
 Reginald Goodman (PCC Secretary)  
 David Hale  
 Linda Hufton  
 Gillian Jones\*  
 Richard Jones  
 Kerry Stewart  
 Diane Thomas (Health & Safety Officer)  
 Cheryl Webster  
 Brian Yates (PCC Vice Chair)

The Electoral Roll Officer is Reginald Goodman.

Bankers: Barclays (39 Mill Lane, West Derby, Liverpool, L12 7HY) and CBF Church of England Deposit Fund (80 Cheapside, London EC2V 6DZ).

Independent Examiner: Derek Goodwin, DLG Accountancy

Legal Advisors: The Registry of the Diocese of Liverpool.

Architect: Anthony Grimshaw, 6 Bridgeman Terrace, Wigan, WN1 1SX.

Day to day management control of the Church was exercised by the Standing Committee. This has comprised the Incumbent, the Vice Chair of the PCC, the Churchwardens, the PCC Secretary, and Sub-Committee leaders. The Standing Committee is contactable via the church office 0151 256 6600.

#### **Salaried Staff**

Parish Administrator	Susan Brereton
Verger	Dawn Brunskill
Director of Music	Peter Miller (Employed by the Rector and the PCC)
Organist	Kevin Mulcahy (Employed by the Rector and the PCC)
Additional Music Leader	Linda Wellens
Register Clerk	Marion Wright

#### **Volunteer Staff**

Sacristan	Alan Jones
Keepers of the Clock	Ian Graham and Francis Lilley
Sexton	Matthew Cashmore

#### **Structure, Management and Governance**

St Mary's, West Derby PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The Parochial Church Council of the Ecclesiastical Parish of West Derby, St Mary is registered with the Charity Commission Registration No. 1128143.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC. The Annual Meeting has agreed that PCC members should be elected for a term of up to 3 years, with equal number of places shared between terms of 1, 2 and 3 years.

The PCC has various sub-committees established for particular issues. The Standing Committee deals with day to day matters and sets the agenda for each PCC meeting. There is also a Buildings Committee, a Finance Committee, a Social Committee and a Mission/ Pastoral Committee.

Membership in 2016 comprised:

Standing Committee: Incumbent, PCC Vice-Chair, Churchwardens, PCC Secretary, PCC Treasurer, Richard Jones and Linda Hufton

Finance Committee: Incumbent, Churchwarden, David Hale, Oscar Ip (Payroll Officer)

Buildings Committee: Incumbent, Churchwarden, Reg Goodman, Richard Jones, Diane Thomas

Social Committee: Incumbent, Linda Hufton (Co-ordinator), Kathy Begley plus occasional helpers

Mission/ Pastoral Committee: Incumbent, Brian Yates, Kathy Yates

Fundraising Committee: Kathy Begley, Barbara Cain, Rachel Cain, Pat Gornall, Barbara Moore

PCC members receive induction training including trustee responsibilities, basic health and safety, risk assessment and management, and child protection procedures.

Related trusts:

St Mary's Millennium Centre (Liverpool) Ltd Charity Registration number 1071799 - 1 member of the PCC is a trustee of the Centre, highlighted above by an asterisk. The PCC rents facilities from the Centre.

#### **Risk Assessments:**

To identify their major risks, the PCC carries out a programme of risk assessments. Procedures are then put in place to manage those risks and minimize their impact on the life of the church. Action to cover the main areas of risk includes the following:-

#### **Financial Risk**

An annual budget based on historical and other anticipated expenditure is prepared to monitor viability. Actual results compared with budget are reported to the PCC quarterly. The investments held by the PCC are reviewed every three months by the Finance Sub-Committee who report to the PCC in due course. Investments are only made if they are of low risk and approved for charity use. All assets are insured.

Reserve levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts; cash and cheque handling implemented with Diocesan assistance.

#### **Health and Safety**

The Church has a PCC representative with specific responsibility for Health and Safety issues. The PCC is regularly advised of the risks and the necessary compliance requirements and it is ensured that these are being complied with. Specific procedures for recording accidents are in place. These procedures are reviewed on an annual basis and formally reported to the PCC. The PCC approved an updated Lone worker Policy in 2014. All formal risk assessments are listed within the PCCs Risk Register and are reviewed annually.

All Wardens and Sidespeople are aware of Fire Safety procedures.

Plans have been agreed with the Church School for services to be held in the school hall in event of the church becoming unusable for a limited period.

#### **Children and Vulnerable Adult Protection**

The PCC adopted revised policies for the protection of Children and Vulnerable Adults in 2009. Subsequent revisions of the policy have been noted and implemented. It is the policy of the PCC that all those who work with or alongside children or vulnerable adults make an application and declaration, and obtain 2 references and be subject to the provisions of the Disclosure and Barring Service.

Safeguarding Officers:

Children and Young People	Gill Jones
Vulnerable Adults	Jan Morgan

### **Objectives and Activities**

The PCC's aims to consult with the Rector on matters of general concern to the parish and promote in the parish the whole mission of the Church, pastoral, social, evangelistic and ecumenical. The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

When planning activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

### **Achievements and performance**

The PCC is pleased with its achievements against objectives. The following section highlights areas of activity and performance.

### **Worship**

The weekly Sung Eucharist on Sunday at 10.00 a.m. continues to be the best attended of all the services. St Mary's is committed to continuing and developing this traditional expression of Church. The monthly parade service has proved popular and involves Scouts, Guides and Brownies and Boys Brigade. Average attendance at this service in 2016 has been 129 (including 43 Under 16's)

The Sunday 4pm "All Age" Service has a core attendance of around 73 (including 34 under 16's) and is well established. This is an informal service which is aimed at young children and their parents, many of whom are either unfamiliar with the more formal parish Eucharist or prefer a more relaxed setting.

The Sunday 8am service, now alternates between Morning Prayer and Holy Communion and has continued to bring in a congregation of around 24 (including 3 under 16's).

The Sunday 6.30 pm Evensong service is held monthly, usually on the 4<sup>th</sup> Sunday in the month. Average attendance for 2016 has been 50 (including 13 under 16's).

In addition to Sunday worship there is a Wednesday morning service each week at 10.00 am. This is usually a Eucharist and is attended by a small group of regular worshippers. Average attendance for 2016 has been 16 adults.

There were 79 Baptisms at St Mary's in 2016. The electoral roll was updated in 2016 and contains 310 members. There were no confirmations in 2016 and St Mary's hosted 17 weddings. There were 39 Funerals taken by the clergy in Church and 27 Burial of Ashes Services, plus there were 11 funeral services held at the Crematorium or Cemetery.

Girls continued to be welcomed into the Choir and their presence has grown and continues to be a very positive addition.

St Mary's benefits from the attendance of many young families and their children. The school has visited the Church regularly for services of celebration. The ministers of the Church provide a weekly school assembly for most weeks in the school term and an "Open The Book" team has been providing lively and attractive monthly assemblies throughout the year at St Mary's Primary and Blackmoor Junior School.

The Church runs several Church groups including an active and thriving St Mary's Women's' Fellowship, regular weekly Bible Study groups, a Wednesday Lunch Time Club, a Wednesday afternoon play group "the Pram Club" and a Fresh Expression knitting group "Happy Hands". The Café "5k@St J" is run jointly with St James West Derby, where a regular clientele of 10-15 older people gather for lunch.

Christmas and Summer Fayres were organised by a hard working social committee, providing a lively witness within the community and a welcome source of income

## Churchwarden's Report (Jean Ashton)

Once again, it has been an honour and privilege to be the Churchwarden of St Mary's Church for this last year 2016. There have been many changes during these last twelve months, and I have been kept very busy. When I am in church there are all kinds of things coming my way from so many people; Who? What? Where? When? and Why? My phone is also busy sometimes.

However, I am part of a wonderful team of people who all support each other in many ways. I thank my fellow wardens, sidespersons, clergy, PCC and so many more. It's a comfort to know that any tasks or responsibilities can be delegated with the confidence that they will be completed properly.

One of my roles is to monitor and record the attendance of worshippers at St Mary's church each week. I am pleased to note so many children and young families in our congregations. This is most encouraging for the future of St Marys. This year I met over 40 sets of parents who wanted a church form completing for school places this September.

In July we said goodbye to John Day, our interim minister, and his wife Stephanie. They were with us for approximately 18 months. We wish them well in their new parish.

Again we had a period of interregnum until our new rector, Rev. Stephen Boyd was appointed in November. His arrival is most welcome and we look forward to a new and exciting chapter in the life of St Mary's with Stephen and his wife Cathryn. We hope they will be very happy to be with us, and that they enjoy their new rectory home.

The fabric of the church is always a cause for concern in one way or another, with many maintenance issues occurring at any time. The building committee (and treasurer) are always trying to keep one step ahead of things.

We have recently redecorated the vestry and office space and upgraded the alarm system and locks.

We have also recently purchased a new photocopier, which is capable of printing all kinds of booklets, leaflets and suchlike. I am personally very pleased with this because we can now print our own Viewpoint magazine at a reduced cost to us. The Viewpoint was in danger of being discontinued as it has been running at a loss for some years now. The increased price and reduced cost of printing has secured it's future and I'm so glad as I have been involved with Viewpoint for a long time.

I look forward to the new year with renewed optimism that with God's will St Mary's church family will continue to grow in faith and love for one another.

Thank you all for your support

## Secretary's Report.

This has been a busy year for council members. The full council met on nine occasions. The Standing Committee met on a further six occasions and a Steering Group met several times to prepare the Parish Profile, with the helpful guidance of our Interim Minister Ven. John Day. All meetings were well attended – for which many thanks to all.

The early part of the year was dominated by the preparation for a new round of interviews to fill the vacant post of Rector of West Derby. A Steering Group worked on our vision for the future which led to our mission theme of Nurture, Grow, Love – summed up as follows:-

### Nurture - God's children

- Leadership
- Each other, through Worship, the Sacraments and the Scriptures.

### Grow - As a Christian Community

- As disciples
- On a Journey of faith together

Love - As Jesus loved us

-Through a warm welcome, fostering Hospitality and Inclusiveness

-By serving our neighbours.

Some much-needed decoration was carried out in the vestries in the late spring. The alarm system was upgraded and new locks were installed on the West Door and the doors to the North and South Porches, which had been causing some problems.

In mid-June we joined in the National Celebrations for Her majesty the Queen's 90<sup>th</sup> birthday. There were events held in St. Mary's Millennium Centre and a Parish Picnic in the ground of the Scouts' Headquarters in Meadow Lane.

In the latter part of June, interviews for the Rector's post took place, with St. Mary's ably represented by Mr. Yates and Mrs. Stewart.

Early July brought a significant double announcement. Ven. John Day received news that he had been appointed as special advisor to Dr. John Sentamu, Archbishop of York. He would be licensed to work at St. Chad in the Knavesmire, York, while also having an office at Bishopthorpe Palace, from which he would perform a roving commission throughout the Northern Province. An uncommonly short time scale meant that John and his wife, Stephanie, had to move to York near the end of the month. Their contribution to the life of the parish had been immense in such a short time. They left with our love and good wishes for the next phase of their work and witness.

The second item of news was that Rev. Stephen Boyd had accepted Bishop Paul's invitation to become the next Rector of West Derby. We would have to wait a little longer for his arrival, so we entered another, brief period of interregnum.

It is appropriate, at this point, to record our thanks and gratitude to the various visiting clergy who had been so supportive throughout the lengthy interregnum, but especially to Rev. Jenny Bowen and Fr. Stephen Williams who did so much to keep services running smoothly. Mere words are insufficient!

On the community front, we were pleased to host two concerts in the autumn, one by Pastorella, a West Derby based ladies' choir and the other by Liverpool Welsh Choral to mark the 50<sup>th</sup> Anniversary of the Aberfan Disaster.

Concern was expressed about the proposed redevelopment of the former Village Garage. Formal objections were made, but to no avail.

We were also pleased to be associated with an appeal to purchase a Defibrillator to be installed in St. Mary's Millennium Centre through the good offices of the Oliver King Trust. Some of St. Mary's members have received training in its use.

The Christmas Fayre was an enjoyable event which not only served as an act of witness, but also raised a healthy sum of money for the work of the church.

The church's Facebook page is also growing in prominence and providing another link with the wider community.

Ongoing council business was concerned with ensuring that we get the best value for our expenditure. This has seen a saving of £1,725 on insurance premiums (with the prospect of further savings in the year to come), while the replacement of ageing reprographic equipment has enabled us to operate more efficiently and save the future of the parish magazine, Viewpoint (another important link with the wider community) by allowing in-house printing each month.

The PCC had also been active in advising and assisting the diocese with the purchase of a new rectory to replace the adjacent building in Meadow Lane. The new rectory is now at 10, Kendal Park.

The highpoint of the year came in early November with the long-awaited Induction of Rev. Stephen Boyd as Rector of West Derby. Meticulous planning ensured that the occasion passed off smoothly, with a very large congregation present to welcome Fr. Stephen and his wife Cathryn.

The early months of the new ministry have been predictably busy, but enjoyable, and fill us with much optimism for the way forward.

### **Governance**

The PCC has a number of members with skills in financial and business management and good representation in terms of gender and ethnic background. Safeguarding procedures continued to be implemented and additions in the number of volunteers has been noted.

St Mary's values working with the neighbouring Anglican and other Churches. The West Derby Group Ministry facilitates joint working between St James West Derby, St Christopher Norris Green, The Good Shepherd West Derby, St. Cuthbert's Croxteth Park and St Mary's West Derby.

The United Benefice of St. Mary and St. James West Derby is a vehicle for mission and collaboration. The Incumbent serves both parishes and others – both Priests and Licensed Lay Ministers (Readers) in the ministry team - are active across both churches.

The council meetings were generally well attended and produced some stimulating discussions. Thanks are due to all who gave their time to assist in the running of the church. The involvement of many volunteers in Christian Aid week led to a very healthy parish wide collection.

### **Treasurer's Report**

Following a reported deficit of £50,321 in 2015, St Mary's, recorded a surplus of £17,684 in 2016. This is the first time that a surplus has been recorded since 2012, which is welcome news indeed.

Although at first glance, the above would seem to suggest a significant transformation in St Mary's financial fortunes, it is important to recognise the fact that this surplus arose principally due to a number of exceptional income items, most notably:-

- a settlement of £37,855, which was received from the Diocese in November 2016, in relation to St Mary's share of the Meadow Lane Rectory sale proceeds
- a growth in investments of £5,287, in relation to CCLA shareholdings which are held in a restricted fund and secured against the church organ and the church building

Without the skewing influence of these exceptional items, the annual deficit would have been in excess of £25,000.

Whilst the continued presence of a structural deficit remains an area of deep concern for the trustees, this loss ought to be balanced against the fact that a loss of over £40,000 was actually originally forecasted at the beginning of 2016.

The bridging of this gap suggests that the Finance Committee's twin strategy of:-

- income generation, through fundraising and the promotion of giving initiatives such as the Parish Giving Scheme
- active cost control, through monitoring existing charges and renegotiating historic contracts is actually having a positive impact.



Understanding the fact that the structural deficit at St Mary's must be eliminated is the central tenet in a carefully constructed plan, which aims to make the church self-sustainable within the next three years; no longer being dependent on legacies just to survive.

The precarious nature of this historic approach was demonstrated most effectively in 2016 when legacy income was just £1,000, as compared to £26,000 in the previous year.

By creating a secure financial footing for St Mary's, it is envisaged that future legacy income will be used for specific community and capital projects, rather than being used simply to contribute towards day to day running costs.

Throughout the year the financial situation was explained to the parishioners through quarterly handouts and articles in the Parish Magazine.

The Standing Committee also met with Archdeacon Ricky Panter in September 2016 to outline our financial strategy and our plans which were very well received.

The Diocese has been hugely supportive – most notably in the appointment of Revd. Stephen Boyd, who has already shown great enthusiasm and an adeptness in terms of his understanding of what is required to secure the long term financial future of St Mary's.

As at the end of 2016, there were 50 active Standing Order Givers.

There are also 53 current members of the Parish Giving Scheme.

The PGS is our preferred method of receiving donations, as it reduces the administration needed for Gift Aid Claims, plus it enables gifts to become "inflation proofed".

The target is to ultimately have 100 people signed up to the PGS and if the remaining 50 Standing Order givers were all to migrate to the PGS, then this would be achieved straight away.

In addition to a growth in the planned giving initiatives mentioned above, other forms of giving also rose, such as for Christian Responsibility Boxed Envelopes, Casual Unplanned Envelopes and open-plate giving.

Overall, income from parishioner donations was £60,880 in 2016, as compared to £54,979 in the previous year. Total annual Gift Aid Claims also rose sharply, moving from £11,509 in 2015 to £13,278 this year.

It is clear that the message, regarding the church's perilous finances is beginning to register, but it is also evident that more needs to be done; most notably in terms of employing an effective fundraising strategy alongside the promotion of the giving initiatives.

To this end a dedicated fundraising committee was set up during 2016 and the aspiration is for this group to help raise considerable funds for St Mary's, whilst encouraging togetherness and a greater sense of fellowship between the church and the local community.

As an example of this, the St Mary's Got Talent Event, held in February 2016 was a resounding success.

With the help of matched funding from Barclays, £2,000 was raised for St Mary's and "Open The Book" and the support from local businesses, together with the attendance on the night itself was a joy to behold.

Meanwhile, the usual fundraising and charity work continued throughout the year.

The Christmas Fayre raised £2,118; whilst donations were also made to Christian Aid (£1,701), The West Derby War Memorial Fund (£581) and The Children's Society (£357), amongst others.

As for rental income earned on the two residential properties owned by St Mary's, this rose from £9,600 in 2015 to £9,956 in 2016, due to small rent increases.

The church building itself was also hired out on several occasions, generating an income of £2,890.

There were 17 weddings held at St Marys in 2016, which resulted in a net contribution of £5,466, whilst the 77 funerals / burial of ashes services contributed £5,513 towards the church running costs.

Resources Expended totalled £155,009 compared to £212,932 in 2015.

Within this was the Parish Share, which totalled £79,000 for 2015.

The PCC agreed to suspend the payment by direct debit of the Parish Share in September 2016, whilst there was uncertainty regarding the sale of the Meadow Lane Rectory and the appointment of the new rector, but ultimately the entire balance was paid before the end of the financial year.

Insurance costs were reviewed and a new agreement was put in place, starting in March 2016 for the main church building, which resulted in a saving of £1,725.

Additionally, the new gas contract, enabled a saving to be made of £2,209 and a new photocopying machine was purchased, which will potentially save £1,800 a year, by virtue of the fact that the Parish Magazine Viewpoint will be printed in-house from now on.

The largest Restricted Funds in place at 31 December 2016 were for Organ Maintenance (£29,852) and Fabric Fund (£16,402).

All restricted funds are held separately from General Funds, so that the prospect of Restricted Funds being used to pay for General Fund items of expenditure is removed completely.

### Deanery Synod Report

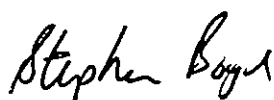
The beginning of the 2016 – 2017 discussions mainly focussed on the Building Assessment Framework consultations, the general outcome and results, and how individual Churches viewed all this information especially within their own Church communities. Summarising all this and in simple terms, a passage from a letter of thanks says “think long and hard where we put our limited resources to best effect for making the Gospel known and understood across our communities”.

We were visited by four local churches, not in our Synod area, explaining their own initial difficulties and how they managed to turn things round. Most meeting discussions involve ideas on how to increase congregations and use our buildings better. Formulating a Deanery Mission Statement is an ongoing discussion, and we have been encouraged to consider the benefits of having our own Church Mission Statement. We have discussed past, present and future drawbacks and benefits within Church life, and how we could work and use other ideas to improve these areas. We have explored partnership and working together opportunities. The appointment of a Deanery Mission Fundraiser (Caroline Spittall, who is to help Churches raise funds, give advice and think projects through) was positively welcomed and one successful bid already achieved when we last met. She will also have a trainee assistant to help her. We were informed that as of September 2017, a new Multi Academy Trust, working with the Local Education Authority and initially 20 schools with others to follow, will be in operation, meanwhile the Diocesan Board of Education is still in operation. Limited information was available at this time, more details to follow. There will be a Deanery Vision day, 10th June 2017 at St. Anne's, Stanley, 10.00am to 2.00pm, and all people are invited. Overall, positivity, enthusiasm and hope are evident at these meetings, but it can occur, to some, especially after a Church Mission Statement was discussed, that each individual Church still has its own journey to make and path to take, depending on their own congregation and community areas and needs, but that we all also benefit from trying to work together.

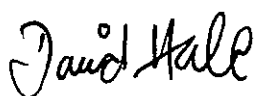
### **Plans for the future**

In 2017 the PCC intends to continue to worship God, who is Father, Son and Holy Spirit and serve our neighbour. We shall continue to provide and develop regular public worship open to all, space for personal prayer and undertake parish based pastoral work including home communions, visiting the sick and bereaved, collective worship in local schools, and other matters pastoral, social, evangelical and ecumenical. Additionally, we shall support and develop mission and stewardship in the parish. We shall teach Christianity through sermons, courses and small groups.

This report and financial statements were approved by the Parochial Church Council on 23<sup>rd</sup> April 2017



Rev. S.W. Boyd  
Chair and Rector



Mr D. Hale  
Treasurer

## Statement of Accounting Policies

### 1. General

1.1 The financial statements have been prepared under the historical cost convention, as modified by the inclusion of freehold properties and investments at their market value, in accordance with the Church accounting regulations 2006 the statement of recommended practice issued by the Charity Commissioners in 2005 and with applicable accounting standards.

1.2 The financial statements do not include the accounts that owe their main affiliation to another body or those that are informal gatherings of church members.

### 2. Incoming resources

Incoming resources are included gross and accounted for on the accruals basis with the exception of voluntary income which is accounted for as received.

### 3. Resources used

Resources used are included gross and accounted for on the accruals basis.

### 4. Tangible fixed assets

4.1 Property – no value is included in the financial statements in respect of consecrated land and buildings and beneficed property. All expenditure incurred on these assets by the Council is written off in the Statement of Financial Activities as incurred. Other property, in which the Council holds the beneficial interest, is included in the financial statements. No depreciation is charged on this property as it is included in the financial statements at its open market value, which is formally advised by professional advisers every three years and reviewed informally in between.

4.2 Church furnishings – moveable church furnishings held by the churchwardens on special trust for the Council and which require a faculty for disposal are accounted for as inalienable property. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not included in the accounts. Subsequent expenditure on such assets is being capitalised and depreciated on a straight-line basis over 5 or 10 years.

4.3 Other equipment - other equipment is depreciated on a straight-line basis over 5 or 10 years.

4.4 General – Individual items costing less than £500 are written off as acquired.

### 5. Investments

Investments are included in the financial statements at their market value.

### 6. Fund accounting

6.1 Unrestricted funds - these consist of funds which are available for use at the discretion of the Council in furtherance of the general objectives of the charity and which have not been designated for other purposes.

6.2 Designated funds – these comprise unrestricted funds that have been set aside by the PCC for particular purposes.

6.3 Restricted funds - these consist of funds where the donors have imposed or implied usage restrictions on the use of the funds which are legally binding. Where the funds have been invested in tangible fixed assets (capital funds), funds are reduced by an annual transfer of an amount equivalent to the depreciation charged.

6.4 Endowment fund - the Council is legally prevented from spending this fund which must be retained intact as part of its capital. The endowment has been invested to provide income for its objective – fabric maintenance.

## Statement of Financial Activities for the Year ended 31st December 2016

Note	Unrestricted funds £	Restricted funds £	Endowment fund £	Total 2016 £	Total 2015 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	1.1	81,957	573	0	82,530
Activities for generating funds	1.2	1,821	2,657	0	4,478
Investment income	1.3	48,659	21	0	48,680
Incoming resources from charitable activities	1.4	31,720	0	0	31,720
<b>Total incoming resources</b>		<b>164,157</b>	<b>3,251</b>	<b>0</b>	<b>167,408</b>
					<b>161,177</b>
Resources expended					
Costs of generating funds:					
Costs of generating voluntary income	2.1	190	0	0	190
Investment management costs	2.2	0	0	0	0
Charitable activities	2.3	152,085	2,734	0	154,819
Governance costs	2.4	0	0	0	0
Other	2.5	0	0	0	0
<b>Total resources expended</b>		<b>152,275</b>	<b>2,734</b>	<b>0</b>	<b>155,009</b>
					<b>212,932</b>
Net incoming (outgoing) resources before transfers					
		11,882	517	0	12,399
					-51,755
Transfers between funds	10	0	0	0	0
Net incoming (outgoing) resources					
		11,882	517	0	12,399
					-51,755
Other recognised gains:					
Gains on revaluation of investment assets	5	0	3,648	1,639	5,287
Net movement in funds					
		11,882	4,165	1,639	17,686
					-50,321
Fund balances at beginning of the year		289,295	28,905	14,763	332,963
Fund balances at end of the year	9, 10 & 11	301,177	33,070	16,402	350,649
					332,963

All incoming and outgoing resources derive from continuing operations. The Parochial Church Council has no gains and losses other than those recognised in this Statement of Financial Activities.

The accompanying notes form part of these financial statements.

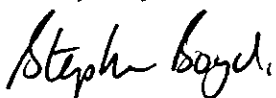
## Balance Sheet at 31st December 2016

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets	4	130,530	128,109
Investments	5	163,867	158,580
		<b>294,397</b>	<b>286,689</b>
<b>Current assets</b>			
Debtors	6	7,940	7,784
Short term deposits		4,606	4,585
Long term deposits		0	0
Cash at bank and in hand		67,818	52,256
		<b>80,364</b>	<b>64,625</b>
<b>Liabilities : amounts falling due within one year</b>	7	24,112	18,351
<b>Net current assets</b>		<b>56,252</b>	<b>46,274</b>
<b>Total assets less current liabilities</b>		<b>350,649</b>	<b>332,963</b>
<b>Liabilities : amounts falling due after one year</b>	8	0	0
<b>Net assets</b>		<b>350,649</b>	<b>332,963</b>
<b>Capital fund</b>			
Endowment	9	16,402	14,763
<b>Income funds</b>			
Restricted	10	33,070	28,905
Unrestricted :			
Designated	11	0	0
General reserve	11	301,177	289,295
		<b>301,177</b>	<b>289,295</b>
		<b>350,649</b>	<b>332,963</b>

The financial statements were approved by the Parochial Church Council on 30th April 2017 and signed on its behalf by :

Rev Stephen Boyd

David Hale




Chairman

Honorary Treasurer

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements for the Year ended 31st December 2016

## 1 Analysis of incoming resources

## 1.1 Voluntary income

*Planned giving :*

Gift Aid donations	45,513	170	0	45,683	46,035
Income tax recoverable	11,422	43	0	11,465	11,509
Other donations	8,594	360	0	8,954	2,090
<b>Other giving:</b>					
Collections	13,429	0	0	13,429	11,127
Income tax recoverable	1,813	0		1,813	0
Grants	183	0	0	183	3,365
Legacies	1,000	0	0	1,000	26,000
Donations	0	0	0	0	51
Other income	3	0	0	3	1,413
	81,957	573	0	82,530	101,590

## 1.2 Activities for generating funds

Parish magazine advertising and church hire	550	0	0	550	0
Fetes and other fund-raising events	1,271	0	0	1,271	1,988
Members' subscriptions	0	2,657	0	2,657	1,659
	1,821	2,657	0	4,478	3,647

## 1.3 Investment income

Dividends	848	0	0	848	745
Deposit interest	0	21	0	21	1,995
Rectory sales proceeds	37,855	0	0	37,855	0
Investment property rents	9,956	0	0	9,956	9,232
	48,659	21	0	48,680	11,972

## 1.4 Incoming resources from charitable activities

Parish magazine sales	1,580	0	0	1,580	1,629
Bookstall sales	200	0	0	200	203
PCC St James contribution to rector appointment	542	0	0	542	2,000
Fees	29,398	0	0	29,398	40,136
Insurance Proceeds	0	0	0	0	0
	31,720	0	0	31,720	43,968

## 2 Analysis of resources expended

## 2.1 Costs of generating voluntary income

Fetes and other fund raising events	0	0	0	0	0
Giving envelopes	190	0	0	190	249
	190	0	0	190	249

## Notes to the Financial Statements for the Year ended 31st December 2016

## 2 Analysis of resources expended (continued)

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total 2016 £	Total 2015 £
<b>2.2 Investment management costs</b>					
Investment property expenses	0	0	0	0	0
	0	0	0	0	0
<b>2.3 Charitable activities</b>					
<b>Ministry:</b>					
Diocesan Share	79,000	0	0	79,000	79,793
Working expenses - Rector and Curates	605	0	0	605	981
Housing costs - Rector and Curates	285	0	0	285	0
Fundraising Expenses	0	0	0	0	363
Wedding Expenses and Flowers	5,657	0	0	5,657	8,759
Funeral Expenses	9,534	0	0	9,534	9,946
General Service Expenses	892	0	0	892	1,254
<b>Church running expenses:</b>					
Heat, light and water	8,233	0	0	8,233	9,957
Insurance	8,312	0	0	8,312	10,038
Premises expenses	980	0	0	980	836
Maintenance of buildings and grounds:	6,688	513	0	7,201	54,566
Repairs	250	0	0	250	783
Organ renovation	0	532	0	532	513
Depreciation : Church furnishings etc.	14	0	0	14	434
Recruitment expenses	1,085	0	0	1,085	0
Staff Costs	19,155	0	0	19,155	25,458
Sundry Expenses	1,968	0	0	1,968	1,756
<b>Organisations</b>	0	1,689	0	1,689	1,619
<b>Support costs:</b>					
Bank charges	899	0	0	899	-5,045
Postages, stationery, telephone etc	4,663	0	0	4,663	5,685
Equipment Expenses	0	0	0	0	75
Millennium Centre rental	3,816	0	0	3,816	4,443
Depreciation : office equipment	49	0	0	49	49
	152,085	2,734	0	154,819	212,263
<b>2.4 Governance costs</b>					
Independent examiner's fee	0	0	0	0	0
Other Professional Fees	0	0	0	0	0
	0	0	0	0	0

## Notes to the Financial Statements for the Year ended 31st December 2016

## 2.5 Other

Renovation of 4 The Armoury  
Sequestrators' fees paid to Diocese

Unrestricted funds £	Restricted funds £	Endowment fund £	Total 2016 £	Total 2015 £
0	0	0	0	420
0	0	0	0	0
0	0	0	0	420

## 3 Staff costs

Salaries  
Social security costs

Unrestricted funds £	Restricted funds £	Endowment fund £	Total 2016 £	Total 2015 £
19,155	0	0	19,155	25,458
0	0	0	0	0
19,155	0	0	19,155	25,458

The Council has no full time employees (2015 - same) but there were 5 part-time employees during the year (2015 - 6).  
No employee earned £60,000 per annum or more (2015 - same).

## 4 Tangible fixed assets

## Cost or valuation :

At beginning of year

Additions

At end of year

Comprising :

Cost

Valuation at 31st December 2006

## Depreciation :

At beginning of year

Charge for year

At end of year

Net book value at 31st December 2016

Net book value at 31st December 2015

The net book value at 31st December 2016 represents fixed assets used for :

Activities directly relating to the work of the Church

Total £	Church furnishings etc £	Office equipment £	Freehold property £
138,062	7,931	2,131	128,000
2,484	0	2,484	0
140,546	7,931	4,615	128,000
12,546	7,931	4,615	0
128,000	0	0	128,000
140,546	7,931	4,615	128,000
9,953	7,917	2,036	0
63	14	49	0
10,016	7,931	2,085	0
130,530	0	2,530	128,000
128,109	14	95	128,000
130,530	0	2,530	128,000



## Notes to the Financial Statements for the Year ended 31st December 2016

## 5 Fixed asset investments

Market value at beginning of year  
Unrealised gains (losses)

**Market value at end of year**

**Historical cost at end of year**

*The investments comprise :*

*Investment property*

*Common Investment Fund shares*

2016 £	2015 £
158,580	157,146
5,287	1,434
<b>163,867</b>	<b>158,580</b>
<b>14,126</b>	<b>14,126</b>
120,000	120,000
38,580	38,580
<b>158,580</b>	<b>158,580</b>

Investment property represents freehold residential property stated at its open market value as reported by the PCC's advisers as at 28th March 2012. The PCC has reviewed this as at 31st December 2016 and is of the view there has been no substantial change to that value.

Shares in the Common Investment Fund have been valued by reference to prices quoted by the fund managers.

## 6 Debtors

Gift Aid tax recoverable  
Prepayments and accrued income  
Other debtors

2016 £	2015 £
2,562	2,684
3,001	3,123
2,377	1,977
<b>7,940</b>	<b>7,784</b>

## 7 Liabilities : amounts falling due within one year

Trade creditors  
Accruals and deferred income  
Diocese:  
- assigned fees  
The St Marys Millennium Centre Liverpool Limited  
H M Revenue & Customs - PAYE

2016 £	2015 £
10,903	7,736
11,286	8,948
480	503
1,220	917
223	247
<b>24,112</b>	<b>18,351</b>

## 8 Liabilities : amounts falling due after one year

This represents an interest-free unsecured loan from the Diocese (now repaid)

2016 £	2015 £
0	0

## Notes to the Financial Statements for the Year ended 31st December 2016

## 9 Endowment fund

	Beginning of year	Movement in funds		End of year
		Incoming	Gains/losses	
Permanent endowment				
Fabric restoration and maintenance	£14,763	0	1,639	16,402

## 10 Restricted funds

The income funds of the Council include restricted funds which are held on trusts to be applied for the specific purposes indicated.

	Beginning of year £	Movement in funds		Gains/losses £	Transfers £	End of year £
		Incoming £	Outgoing £			
<b>1 Capital:</b>						
Church furnishings	0	0	0	0	0	0
<b>2 Other:</b>						
Fabric restoration and maintenance	0	514	-514	0	0	0
Organ restoration and maintenance	26,676	60	-532	3,648	0	29,852
Organisations	2,204	2,677	-1,688	0	0	3,193
Lighting Appeal	0	0	0	0	0	0
Heating Appeal	0	0	0	0	0	0
Roof Appeal	0	0	0	0	0	0
Hymn Books	25	0	0	0	0	25
	<b>28,906</b>	<b>3,251</b>	<b>-2,734</b>	<b>3,648</b>	<b>0</b>	<b>33,070</b>

## 11 Unrestricted funds

	Beginning of year £	Movement in funds		Gains/losses £	Transfers £	End of year £
		Incoming £	Outgoing £			
<b>Designated funds:</b>						
Fabric restoration and maintenance	0	0	0	0	0	0
Residential property maintenance	0	0	0	0	0	0
<i>subtotal designated funds</i>	0	0	0	0	0	0
<b>General fund</b>	289,295	164,157	-152,275	0	0	301,177
	<b>289,295</b>	<b>164,157</b>	<b>-152,275</b>	<b>0</b>	<b>0</b>	<b>301,177</b>

## 12 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment fund £	Total £
Tangible fixed assets	130,530	0	0	0	130,530
Investments	120,000	0	27,465	16,402	163,867
Current assets	74,759	0	5,605	0	80,364
Current liabilities	-24,112	0	0	0	-24,112
<b>Net assets</b>	<b>301,177</b>	<b>0</b>	<b>33,070</b>	<b>16,402</b>	<b>350,649</b>

## 13 Connected Charity Transactions

The PCC has a very close relationship with The St Marys Millennium Centre Liverpool Limited, which is a charity, registered number 1071799.

During the year, the PCC and its organisations rented room space in The St Marys Millennium Centre Liverpool Limited at a cost of £3,816 (2015 - £4,443) under short term agreements. At the year end, the PCC owed the Centre £1,220 (2015 - £917)

The PCC received a ground rent of £148 from the Centre (2015 - £148).

Notes to the Financial Statements for the Year ended 31st December 2016

14 Special Appeals

During the year special appeals were made and these resulted in the following amounts being raised and accounted for to the undermentioned charities etc:

Children's Society:

*Christingle service donation and box collections*

Christian Aid:

*House to house collections*

Unicef:

*Hurricane Matthew Appeal*

Hope +:

*Foodbank Appeal*

2016 £	2015 £
357	145
1,701	2,102
77	0
35	0
2,170	2,247

15 Grants

Listed Place of Worship Grant Scheme

2016 £	2015 £
183	3,365
183	3,365

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF WEST DERBY, ST MARY**

I report on the accounts for the year ended 31 December 2016 set out on pages eleven to nineteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

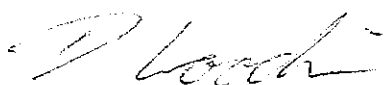
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Derek Goodwin  
DLG Accountancy  
11 Primrose Road  
Birkenhead  
CH41 0EE

21 April 2017