

ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
ST NICHOLAS CHURCH, TOOTING GRAVENEY

Registered charity no: 1129352
The Parochial Church Council of the Ecclesiastical Parish of
St Nicholas, Tooting Graveney

For the year ended 31 December 2020
Annual Parochial Church Meeting
28th March 2021

Rector:
The Revd Christopher James Davis

Church Correspondence Address:
St Nicholas Church
Church Lane, Tooting
SW17 9PP

Bank:
CAF Bank Ltd
25 Kings Hill Avenue
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Independent Examiner:
Mr Gavin Forrest
30 Abbotsford Terrace
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Background

The Parochial Church Council of St Nicholas, Tooting has the responsibility of co-operating with the incumbent, Christopher James (CJ) Davis, in promoting in the ecclesiastical parish the whole Mission of the Church, pastoral, evangelistic, social and ecumenical.

Membership

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC has elected to register with the Charity Commission.

The appointment of PCC members is governed by and set out in the Church Representation Rules.

During the year, the following served as members of the PCC:

The Incumbent	CJ Davis, the chairman
The Churchwardens	James Buchanan, the vice-chairman Andy Jackson

The parish representatives on the Deanery Synod (ex officio members of the PCC) up to 30 November 2020 were:

Hugo Armitstead	Antonia Jackson
Pat Fennell	Rosemary Wilson

The parish representatives on the Deanery Synod from 1 December 2020 were:

Hugo Armitstead	Antonia Jackson
Pat Fennell	Rosemary Wilson

The elected members up to the APCM on 15 Nov 2020 were:

David Chamberlain	Sarah Piper
Sarah Dimbleby	Anna Thomas
Nicola Houghton	David Thomas
Richard Gurney	Edward Veale (resigned August 2019)
Alex Ross	Garth Wilson

The elected members from the APCM on 15 Nov 2020 were:

David Chamberlain	Sarah Piper
Sarah Dimbleby	Anna Thomas
Nicola Houghton	David Thomas
Richard Gurney	Andy Wilson
Alex Ross	Garth Wilson

The Treasurer was David Thomas. The Secretary was Antonia Jackson.

Committees

The PCC organizes its business by general discussion as a full committee followed by a delegation of particular tasks to committees and individuals who report back to the PCC.

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Other Committees

1. The Management Committee (from December 2011 to comprise the meetings of the Standing Committee, the Mission Committee and the Finance Committee)
2. Youth Committee
3. Building Action Group

CORE PASTORAL MINISTRY

Church attendance

In 2021 a revised Church Electoral Roll was prepared. There were 166 people on the Church Electoral Roll at the end of the year, 131 of whom were not resident within the parish.

The average Sunday attendance, counted on the first four Sundays in October 2020, was 24 adults and 8 children in the morning and 21 (adults) in the evening. However, this was during a period of time in between national lockdowns, when we were permitted to meet but only with a number of safety measures in place, not least social distancing. The church services on YouTube (livestreamed) for the first four Sundays in October have been watched by, on average, 308 households as of January 2021.

Review of the year

The PCC met 8 times in 2020 and average attendance was 89 percent. The Standing and other committees met between meetings and minutes of their meetings were received by the PCC and discussed where necessary. The full report of the PCC and the activities of the Church over the year is as follows.

There were activities and events during the year, although our activities were necessarily curtailed by Covid-19; these included children's and youth work, House Group bible studies and a Hope Explored course (all online). Youth and Children's work is a major part of our church life and the Youth Committee has oversight of all our work with children and young people from birth to age 18. As in previous years, in 2019, we ran four different groups across these ages.

We started 2020 positively with all our children's and youth groups running in the church building. However, as with all aspects of life, things changed promptly when COVID hit the UK and we had to adapt quickly. By the end of March our fantastic leaders had all our groups up and running online via Zoom, with Sunday Club and Pathfinders taking place at a slightly earlier time than when we were in the church building, and CYFA for our older teens at its normal time in the afternoon. It has been challenging to keep our children and young people engaged when they are on screens so

much during the week for school too but our leaders have done a great job of keeping things fresh and fun despite these challenges. Sadly the restrictions also meant we couldn't run our normal summer Holiday Club for younger children, but we are sure everyone will remember the fun video sessions our team put together as an alternative across the Sundays in August, with some favourite characters from previous years making appearances.

Looking ahead to 2021, we hope to be able to return to meeting face to face by the end of June, subject to the government's roadmap going to plan. We also hope to be able run a Holiday Club again in 2021, as well as send our teenagers off to their normal camps. Please pray that we will be able to open all these groups up again the building as soon as possible.

Our response to COVID-19

In responding to the pandemic, we tried to be as flexible as possible whilst also making plans for future eventualities. This proved tricky in a changing set of circumstances and regulations; however, among other things, we:

- Set up a response team and put an array of risk management measures in place;
- At times, held socially distanced services or closed the building, or had pre-recorded or livestreamed services via our new YouTube channel;
- Established a variety of meetings via Zoom, including the Church Prayer Meeting and House Groups, Hope Explored and Questions (both for seekers), and moved Tea and Coffee after the Sunday service to an online meeting;
- Posted paper copies of services weekly to a number of people who couldn't access services online;
- Moved all our weekly youth work online, as well as weekly All Age spots and songs and a summer Holiday Club;
- Kept in touch with people through a series of pastorates;
- Started a new week day prayer meeting (Serious Praying), and CJ recorded an series of videos on Pilgrim's Progress;
- Celebrated Christmas largely online, with a recorded Nativity drama for children, advent goody bags, carol services online and socially distanced outdoor carols;
- Are giving great thanks for all the work done with and amongst the over-60s, led by Janet Irwin and Richard Gurney, for which Janet won a Volunteering Award from the Mayor of London.

In reaching out to the local community in these, and other, ways, we have tried to further the mission of the church pastorally, evangelistically and socially. We have tried to cater for a number of different groups of people in different ways, and to reach out to some who are far less fortunate than we are. We have had regard to the Charity Commission public benefit guidance.

PCC and its Subcommittees

This year, among other things, discussions have focused on:

- Primarily, in a year of turbulence, our response – both pastoral and practical – to the COVID-19 pandemic
 - Financial matters: budget, accounts, financial updates, financial planning, reserves policy, Parish Share
 - Staffing
 - The structure and content of church life, including the function of various committees and outreach work
 - The Church of England and Living in Love and Faith
 - The building and churchyard, including the Building Action Group, and future planning
 - The role of the PCC, including our policies
 - Ministry Notes (how we apply ministry principles to our church life)
 - Health & Safety and Safeguarding
 - Reviewing various aspects of church life
- Praise God for unity on the PCC over this last year and for fruitful discussions.
 - Pray for ongoing wisdom and unity.
 - Pray for more biblically minded, wise church members to join the PCC -- from a range of ages/cultural backgrounds etc.

Deanery Synod

Tooting Deanery Synod has met virtually on a number of occasions over the last year and has discussed matters relating to parishes, deanery, diocese and denomination. In particular, we have had discussions on:

- The nature and function of Deanery Synods, including elections and working groups
- The importance and impact of climate change
- How to help those in the Deanery in debt
- How to help Wandsworth Foodbank
- Diocesan and General Synod
- What is going on in churches in the Deanery

Safeguarding

‘The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole church. Everyone who participates in the life of the Church has a role to play...’ *CofE House of Bishops* (2017) ‘Promoting a Safer Church’.

Working closely with the Diocesan safeguarding team, the Rector and PCC have overall responsibility for Safeguarding at St Nicholas. They have appointed the following Safeguarding officers with specific responsibilities: Antonia Jackson (Administration & Policy), Janet Irwin (Vulnerable Adults), Sarah Piper (Women’s Worker) and Claire Tagg (Parish Safeguarding Officer). During 2020 we concentrated on amending and updating our policies and procedures in order to ensure that we could continue to run church activities during the pandemic, whilst working within the government and Church of England guidelines.

The core Safeguarding team (CJ, Claire, Antonia) met quarterly and Claire gave Safeguarding briefings at the May and November PCC meetings. The PCC has complied with the duty to have 'due regard' to the House of Bishops' guidance in relation to safeguarding.

Please do pray that we all may play our part in working to ensure our ministries are safe and welcoming to all the children and adults who visit, worship and serve at St Nicholas.

Fabric Report

We continue to be grateful for the building we have, and we pray that we might be able to maintain, upgrade and use it more effectively for serving the community and growing the gospel in Tooting. We are also grateful for the Building Action Group (BAG) for their continued work behind the scenes in this regard.

With 2020 not being the year anyone expected, we have not seen much use of the building, and some of the projects BAG discussed at the start of the year did not get completed. The priority during the first lockdown was to ensure the building was ready to use again, which led to the development of a maintenance checklist (which we are grateful to the staff for checking) and commissioning a legionella survey. We are thankful that, despite the age of the plumbing, no legionella bacteria were found.

Works to repair damaged timber in the tower were delayed from the spring, and are now expected to be completed in early 2021. Similarly, we had hoped to refresh and improve the toilets over the summer of 2020, but lockdown resulted in that project being paused; this is being developed by BAG, and should include other plumbing work to address recommendations from the legionella survey.

We have had a problem with water ingress in the base for a while, and this seemed to be particularly bad in 2020. Non-intrusive investigation could not determine the source of the water, but did find the gutter and drain on the roof of the stairs to the Base were blocked. Clearing these on a regular basis has significantly improved the situation although not eradicated the problem. The drain has been surveyed and found to be in good working order. Further steps to prevent and manage water ingress will be taken in the coming year.

In a positive development, however, the planned upgrade to the AV system was finally completed during the summer, after the first lockdown required us to postpone the work. We are thankful for the improved AV system we now have and the capability it has given us to livestream services over the autumn.

We do not know what 2021 holds, but we hope to make more progress on the building than in 2020.

Financial review for the year ending 31 December 2020

2020 was a difficult year in which to plan effectively. Following the announcement of the first national lockdown, the PCC decided it would be prudent to abandon plans to recruit an additional member of staff, given the significant economic uncertainty and therefore risks to income. In the event, income did not fall as much as had been feared, and overall there was a surplus of around £18,500. The PCC is now planning to expand the staff team in 2021.

Total income fell by 21% (around £82,000), primarily due to reductions in grants received, lettings income, gifts in kind (as less accommodation was needed) and income from church activities. In 2019 there were also £25,000 of one-off donations towards the new PA/AV equipment, which were not repeated this year. On the positive side, planned giving actually rose by 5%, which is particularly encouraging given the difficult economic circumstances, and a significant factor in the decision to seek to expand the staff team in 2021. There were around 100 donors.

Total expenditure decreased by 4% (around £13,000). Whilst most areas of spending fell, this was offset by increased giving to mission partners, part of which was the Christmas appeal, and spending on building projects, including the new PA/AV equipment.

The principal (financial and non-financial) risks include: departure from orthodox Christian faith among the church leadership; a major Safeguarding incident; being unable to recruit good staff; and major repairs needed to our historic building. The PCC does its best to ensure that time is set aside specifically for the ministry of the Word and prayer; gives annual Safeguarding training to all those working with children and vulnerable adults; is seeking new staff; and a PCC sub-committee, the Building Action Group, is active in monitoring and planning to improve the church building.

Reserves

The PCC's policy is to hold free reserves equivalent to two months of expenditure. These reserves are held to mitigate the risk of an unexpected drop in income or an unexpected large expenditure e.g. unexpected and expensive building repairs. For 2020 this policy would require around £48,000 in free reserves.

Total funds at 31 December were around £145,000, of which around £22,000 can be used only for restricted purposes, leaving around £123,000 available for general purposes. The PCC intends to reduce these reserves by expanding the staff team during 2021 to further the mission of St Nicholas Church.

Looking ahead

As ever, a significant need is in finding good staff. Please keep praying that we would be able to recruit the staff we need, and that income would grow to support more ministry.

Independent examiner's report to the members of the Parochial Church Council of St Nicholas Church, Tooting Graveney

I report to the members of the Parochial Church Council of St Nicholas Church, Tooting Graveney, on the accounts for the year ended 31 December 2020 set out on pages 9 to 19.

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 Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Gavin A Forrest

Chartered Public Finance Accountant

30 Abbotsford Terrace, Darnick, Melrose, Roxburghshire, TD6 9AD

Dated 6 March 2021

PCC OF ST NICHOLAS TOOTING
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Financial Activities

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
INCOME					
Voluntary income	2	252,128	42,755	294,883	367,367
Income from church activities	2	3,398	-	3,398	8,007
Income from other activities	2	5,620	-	5,620	11,610
Income from investments	2	914	-	914	511
Other income	2	-	-	-	-
		<u>262,059</u>	<u>42,755</u>	<u>304,815</u>	<u>387,494</u>
EXPENDITURE					
Raising funds	3	-	-	-	(81)
Charitable activities	3	(238,657)	(47,928)	(286,584)	(299,806)
		<u>(238,657)</u>	<u>(47,928)</u>	<u>(286,584)</u>	<u>(299,887)</u>
NET INCOME / (EXPENDITURE)		<u>23,403</u>	<u>(5,172)</u>	<u>18,230</u>	<u>87,607</u>
Transfers between funds	6	(2,111)	2,111	-	-
NET MOVEMENT IN FUNDS		<u>21,292</u>	<u>(3,061)</u>	<u>18,230</u>	<u>87,607</u>
<u>RECONCILIATION OF FUNDS</u>					
Total funds brought forward		101,642	25,000	126,642	39,035
TOTAL FUNDS CARRIED FORWARD		<u>122,934</u>	<u>21,939</u>	<u>144,873</u>	<u>126,642</u>

Balance Sheet at 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS	9	2,703	21,689	24,392	4,330
CURRENT ASSETS	10				
Debtors		20,644	3,924	24,568	17,726
Cash at bank and in hand		102,817	350	103,167	121,923
		<u>123,461</u>	<u>4,274</u>	<u>127,736</u>	<u>139,649</u>
LIABILITIES	11				
Due within 12 months		(3,230)	(4,024)	(7,255)	(17,337)
		<u>(3,230)</u>	<u>(4,024)</u>	<u>(7,255)</u>	<u>(17,337)</u>
NET ASSETS		<u>122,934</u>	<u>21,939</u>	<u>144,873</u>	<u>126,642</u>
FUNDS		<u>122,934</u>	<u>21,939</u>	<u>144,873</u>	<u>126,642</u>

The notes on the following pages form part of these financial statements.

Approved by the Parochial Church Council and signed on its behalf by

Revd CJ Davis, PCC Chair

Date 23 March 2021

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Accounting Policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with the applicable accounting standard (FRS102), the Statement of Recommended Practice for Charities (SORP 2019), the Charities Act 2011, the Church Accounting Regulations 2006 governing the individual accounts of PCCs and with the Regulations' "true and fair view" provisions.

The trustees consider there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. This judgement is reached based on the current state of reserves and reasonable anticipation of future giving from church members.

Income

- Income is recognised when the PCC is legally entitled to it, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.
- **Grants received** are recognised when the funds are received unless pre-conditions for entitlement specified by the donor have not been met. In accordance with SORP 2019, those conditions do not include restrictions on use (which are accounted for by being classed as restricted funds). Where a donor requests a refund of their grant or donation, this is shown as a reduction in net income.
- **Gifts in kind of facilities and services** are recognised at the lower of market value or what the PCC would otherwise have paid. These are only included where material, and an estimate can be reliably made. Income and expenditure are recognised at the time the service is used. The main inclusions are estimates for housing received for free or below market rent, and for the independent examination of the accounts. The PCC is very grateful to these donors.
- **Services provided by volunteers** account for a very considerable share of the church's activities, including children's and youth work, most aspects of Sunday services, and reaching out to our community in Jesus' name, notably through activities undertaken by Mission Shaped Groups. The PCC is very grateful to all those who serve in all capacities. These services are not given a financial value in the accounts unless the service is supplied by a volunteer as part of their trade or profession such that the value could be reliably measured, in line with SORP 2019, in which case they would be included as gifts in kind.

Expenditure

- Expenditure is recognised on the accruals basis.
- **Claims for reimbursement of expenditure** incurred by individuals on the PCC's behalf are recognised when received (normally this means when received and approved by a church warden).
- **Grants made** are recognised when promised, unless performance conditions attach (which is not generally the case with our grants). However, there are two exceptions, as recommended by the diocese: our payments to the diocese and our payments to the Southwark Good Stewards Trust (which are similar in kind to our grants to the diocese) are recognised in the year when they are due to be paid.
- **Support costs** are allocated to the activity to which they most closely relate. Further details are provided in the relevant note below.

Assets and Liabilities

- **Consecrated and benefice property** of any kind is excluded from the statutory definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011 and therefore not included in the accounts. However, the cost of improving, maintaining and insuring such property is borne by the PCC and charged to expenditure.
- **Fixed assets** are capitalised where they cost over £2,000 and are expected to provide valuable use for more than one year. They are valued at cost or, for gifts in kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated over 5 years on a straight-line basis, with a full year in the year of addition, none

in the year of disposal. Fixed assets with nil carrying value at the start of the financial year are excluded in entirety from the financial statements.

- **Debtors** are recognised when legally due, receipt is probable and capable of being reliably measured. They are measured at settlement amount and not discounted for time.
- **Cash at bank and in hand** comprises all cash and bank deposits held by the PCC which can be accessed within 12 months.
- **Liabilities** are recognised where the PCC has a present obligation resulting from a past event which will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. They are measured at settlement amount and not discounted for time.
- **Funds received as agent** comprise funds received by the PCC on behalf of another body (most commonly statutory fees for weddings and funerals received on behalf of the Rector), which are then paid out to that body. These are not recognised as income or expenditure.

Funds

- **Unrestricted funds** represent the income funds of the PCC that are available for spending on the general purposes of the PCC.
- **Restricted funds** are income funds where the donor has given a specific purpose. Details of the funds held and applicable restrictions are shown in the notes to the accounts.

Note 2: Income

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
VOLUNTARY INCOME				
Planned giving	186,957	-	186,957	178,389
Unplanned giving	16,425	145	16,570	39,950
Gift Aid	38,019	25	38,044	41,143
Grants	986	42,585	43,571	88,545
Gifts in kind	9,740	-	9,740	19,340
	<u>252,128</u>	<u>42,755</u>	<u>294,883</u>	<u>367,367</u>
INCOME FROM CHURCH ACTIVITIES				
Statutory fees from weddings etc	887	-	887	1,101
Other income from Core Pastoral Ministry	295	-	295	2,944
Local Mission	2,136	-	2,136	3,761
Other	80	-	80	200
	<u>3,398</u>	<u>-</u>	<u>3,398</u>	<u>8,007</u>
INCOME FROM OTHER ACTIVITIES				
Lettings	5,620	-	5,620	11,610
	<u>5,620</u>	<u>-</u>	<u>5,620</u>	<u>11,610</u>
INCOME FROM INVESTMENTS				
Bank interest	914	-	914	511
	<u>914</u>	<u>-</u>	<u>914</u>	<u>511</u>
TOTAL INCOME	<u><u>262,059</u></u>	<u><u>42,755</u></u>	<u><u>304,815</u></u>	<u><u>387,494</u></u>

£985 was received in total from 2 government grants; both were the furlough scheme. No income was received from overseas or from government contracts. There were around 100 donors.

Note 3: Expenditure

	Unrestricted				Restricted				TOTAL	TOTAL
	Direct costs £	Grants £	Support Costs £	Total 2020 £	Direct costs £	Grants £	Support Costs £	Total 2020 £	2020 £	2019 £
RAISING FUNDS	-	-	-	-	-	-	-	-	-	81
CHARITABLE ACTIVITIES										
Core Pastoral Ministry	38,579	49,000	53,666	141,245	38,436	-	-	38,436	179,681	198,787
Local Mission	3,452	-	364	3,815	-	-	-	-	3,815	5,857
Gospel Partners	2	45,325	5,202	50,529	-	4,069	-	4,069	54,599	46,009
Church Building										
General running costs	23,113	-	6,922	30,035	-	-	-	-	30,035	36,628
Planned projects	11,274	-	1,758	13,032	5,422	-	-	5,422	18,454	12,525
	34,386	-	8,681	43,067	5,422	-	-	5,422	48,489	49,153
Total Charitable Activities	76,419	94,325	67,913	238,657	43,858	4,069	-	47,928	286,584	299,806
TOTAL EXPENDITURE	76,419	94,325	67,913	238,657	43,858	4,069	-	47,928	286,584	299,887

Note 4: Grants made

	New commitments £
<u>CORE PASTORAL MINISTRY</u>	
Southwark Diocese	49,000
	49,000
<u>GOSPEL PARTNERS</u>	
Mission in Southwark	
Southwark Diocese	18,075
Southwark Good Stewards Trust (for St Mary's Summerstown)	10,700
	28,775
Other mission partners	
GAFCON	250
St George's CU	250
South Asian Concern (for Vermas and Dakshinpuri)	2,000
Langham Partnership (for Emeka Egbo)	2,300
True Freedom Trust	1,000
London City Mission (for Charlotte Mayhew)	2,300
Church Pastoral Aid Society	2,000
Ed Veale (individual)	1,000
CofE Evangelical Council (CEEC)	1,200
	12,300
Relief of Christians	
Open Doors	2,250
General relief	
Crosslinks (for E4L, Dakhsinpuri)	1,000
Tearfund	500
Medair	500
Junction Community Trust	45
South Asian Concern (for Dakshinpuri)	4,024
	6,069
	49,394
<u>SUPPORT COSTS</u>	
Southwark Diocese	12,325
TOTAL GRANTS MADE	110,719

In line with accounting standards, the table above does not include the grants promised unconditionally to mission partners in 2018 which would be paid in 2019 and 2020. The most significant grants of that kind paid this year were £4,000 to SIM for the Andersons and £3,000 to South Asian Concern for Devender, DBF Dakshinpuri and their E4L project. The PCC does not intend to make multi-annual, unconditional grants in future, as this makes it more difficult to understand the support given to mission partners; instead, as with grants received by the PCC, the PCC will give an indication of the amounts it will consider giving in future years to enable mission partners to plan but only take firm decisions on an annual basis.

All grants are to institutions except for the one item labelled above as an individual.

Support costs relating to grant-making activity are those for Gospel Partners totalling £5,202. Most support is in any event provided by volunteers.

Grants to Southwark Diocese, shown above, totalled £79,400 (2019: £77,900). These grants are unrestricted; however, with the adoption of activity-based reporting, they have been apportioned in these financial statements to their likely uses in relation to the mission and charitable aims of St Nicholas Tooting as shown above. Those under “core pastoral ministry” relate to the Rector’s costs including housing; the amount under “gospel partners” includes training of curates and others, support for diocesan schools and Welcare; “support costs” include contributions to the wider national church, bishops and parish support and governance, including safeguarding.

Note 5: Allocation of support costs

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £	Basis of allocation to activities
Governance	136	-	136	89	Expenditure
Diocese overheads	12,325	-	12,325	12,095	Expenditure
Admin staff	44,883	-	44,883	36,437	Time
Other admin	10,569	-	10,569	8,758	Expenditure
	67,913	-	67,913	57,379	

Most support is provided by volunteers, for which the PCC is very grateful. Whilst it is difficult to count exactly how many people volunteer as so much support is provided in so many different ways, there are approximately 60 Sidespeople excluding trustees, and this is the figure reported to the Charity Commission for the number of volunteers excluding trustees.

Note 6: Summary of fund movements

	At start of year £	Income £	Expenditure £	Transfers £	At end of year £
Pastoral Staff	-	25,000	(25,000)		-
Cornhillers	-	5,664	(5,664)		-
Women's Worker	-	7,500	(7,500)		-
Youth Work	-	522	(272)		250
Special collections	-	4,069	(4,069)		-
Building Projects	25,000	-	(5,422)	2,111	21,689
Total Restricted Funds	25,000	42,755	(47,928)	2,111	21,939
Total Unrestricted Funds	101,642	262,059	(238,657)	(2,111)	122,934
TOTAL FUNDS	126,642	304,815	(286,584)	-	144,873

Funds are as described above.

The Special Collections fund was almost entirely the 2020 Christmas appeal for the work of Devender and Sangeeta Verma at the Delhi Bible Fellowship, Dakshinpuri; £45 was a donation to the Junction Community Trust (which runs the Wandsworth Foodbank) in line with donor’s wishes.

Funds in the Building Projects fund are for the new PA/AV system. The system has been installed, and this fund now consists entirely of the new PA/AV system fixed asset.

None of our grants received had conditions limiting recognition.

Note 7: Staff costs

	TOTAL 2020 £	TOTAL 2019 £
Salaries	82,673	84,613
Employer pension contributions	7,127	6,651
Social security	3,141	3,907
Accommodation (including implicit value)	21,088	29,533
	114,030	124,704

The average headcount was 4 (2019: 5), in addition to the Rector who is not a member of staff. Headcount includes our cleaner. No employee received benefits over £60,000. Total benefits for the highest paid member of staff were £51,500. The PCC operates a defined contribution pension scheme. Costs are allocated to activities in the same proportion as associated staff costs; a proportionate share is paid from the relevant restricted fund if appropriate.

Note 8: Trustees and Related Parties

Trustees' remuneration, expenses and donations

The charity's trustees are the PCC members. None of the trustees have been paid any remuneration for their role as a member of the PCC. The Rector is not an employee of the PCC.

One trustee was employed by the PCC in a pastoral role, for the whole of 2020: Sarah Piper, who became a trustee after (and by virtue of) her staff appointment in 2018. The legal authority for this arrangement is Section 3A of the Parochial Church Councils (Powers) Measure 1956. In line with the PCC's aim to treat her as equivalent to a curate for pay and conditions, total benefits were £51,500: gross pay was £26,264; pension contributions were £4,727; accommodation was estimated to be worth £20,509, of which £9,240 was a gift in kind. She was not remunerated for being a trustee.

No trustee had expenses met by the charity to help them fulfil their duties as a trustee.

Monetary donations totalling approximately £62,000 were received from trustees. None came with conditions (excluding special appeals). Some staff accommodation was provided for free by trustees.

Related parties

CJ Davis is an ex-officio trustee of the Tooting Graveney Educational Charity, and Pat Fennell is also a trustee, as is the wife of Hugo Armitstead. The charity's objects specifically provide for funds for our youth work, among a range of other objectives, and the PCC received £522.

Richard Gurney is a trustee of the True Freedom Trust, to which the PCC donated £1,000.

CJ Davis is the beneficial owner of the "funds received as agent" shown in note 11. These funds are the statutory fees set by the Church of England for weddings and funerals and received by the PCC on his behalf. These funds are paid to him periodically.

Independent Examiner

£100 gift voucher has been given to the independent examiner of the 2020 accounts, with the financial value of the rest of the work treated as a gift in kind, for which we are grateful. The same applied in 2019 in respect of the 2018 accounts. The independent examiner did not provide any other assurance services, tax advisory services or other financial services.

Note 9: Fixed Assets

	Equipment (unrestricted) £	Equipment (restricted) £	TOTAL £
Actual cost			
At start of year	8,135	-	8,135
Additions	-	27,111	27,111
At end of year	8,135	27,111	35,246
Depreciation			
At start of year	(3,805)	-	(3,805)
Charge for year	(1,627)	(5,422)	(7,049)
At end of year	(5,432)	(5,422)	(10,855)
Net book value			
At start of year	4,330	-	4,330
At end of year	2,703	21,689	24,392

Note 10: Current Assets

	Unrestricted funds 2020 £	Restricted funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
Debtors				
Trade debtors	228	-	228	1,589
Gift Aid not yet claimed or paid	20,416	25	20,441	16,137
Balance due from Stewardship	-	3,899	3,899	-
Prepayments and accrued income	-	-	-	-
	20,644	3,924	24,568	17,726
Cash at bank and in hand	102,817	350	103,167	121,923
TOTAL CURRENT ASSETS	123,461	4,274	127,736	139,649

Note 11: Liabilities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
Liabilities due within 12 months				
Accruals for grants payable	(1,000)	(4,024)	(5,024)	(7,000)
Trade creditors	(2,093)	-	(2,093)	(2,756)
Accruals and deferred income	-	-	-	(900)
Taxation and social security	-	-	-	(5,789)
Payroll liabilities	-	-	-	(756)
Funds received as agent	(137)	-	(137)	(136)
	<u>(3,230)</u>	<u>(4,024)</u>	<u>(7,255)</u>	<u>(17,337)</u>
TOTAL LIABILITIES	<u>(3,230)</u>	<u>(4,024)</u>	<u>(7,255)</u>	<u>(17,337)</u>