

# **The Parochial Church Council of Brereton & Rugeley Trustees' Annual Report for the year ended 31<sup>st</sup> December 2020**

*Charity registration number: 1130795*

## **Objectives and Activities**

The Parochial Church Council of Brereton & Rugeley (the PCC) has the responsibility of co-operating with the incumbent, the Reverend D Evans, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelical, social and ecumenical. The PCC is also spiritually responsible for the maintenance of the church.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Brereton & Rugeley. 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, scripture, music and sacrament. Also, through non sacramental activities of hospitality and fellowship we aim to reach non church members of the community.

## **Public Benefit**

The trustees of the PCC are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the Charity. The trustees believe that, by promoting the work of the Church of England in the Ecclesiastical Parish of The Parish of Brereton and Rugeley it helps to promote the whole mission of the Church (pastoral, evangelistic, social and ecumenical) more effectively, within the Ecclesiastical Parish, and that in doing so it provides a benefit to the public by:

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- Promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.
- Providing opportunities for members of the wider community to contribute to the greater good through volunteering and participating in building communities of hope.
- The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The PCC supports a Ministry Team and our Lay worship leaders, who meet regularly to consider the way forward for our services, worship

patterns, bible studies and spiritual growth. Our churches are open for individual prayer, providing an intimate and reflective environment for worship and prayer

## Achievements and Performance

- Strategic direction

2020 was a year of almost total disruption to normal patterns of church life. The impact of the COVID-19 lockdowns meant that many of the usual statistics could not be recorded.

- Worship and attendance
- The Electoral Roll for the Parish 240.

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Average Sunday attendance	N/A	146	142	144	146	149
Advent attendance						
• from congregation and community	N/A	394	584	893	750	499
• from schools	N/A	2249	2298	1260	1713	1928
Worshippers present on Christmas Eve & Christmas Day	55	526	502	577	675	573
Worshippers present at Easter	N/A					
Baptisms	9	45	60	46	41	75
Weddings	4	6	10	14	19	15
Funerals	42	56	79	60	48	72
No. of Fresh Expressions						
Number of schools served	10	10	10	10	10	10
Number of residential homes and sheltered housing schemes	N/A	11	11	11	11	11

The country went into the first lockdown on March 23<sup>rd</sup> 2020. Very quickly as a benefice we began pre-recording services and editing footage into online services which were streamed on the St Augustine's Facebook page and on YouTube page. Numbers of views were very high with Facebook metrics recording hundreds of 'views'. Facebook's definition of a 'view' means that the numbers were probably over-estimates. On the other hand, these were views on individual devices, that could have been watched by groups of individuals. We certainly were attracting participants from all over the country. By the second lockdown the numbers were still high but lower than

in the first lockdown. This reduction was attributed to more churches going online. We created a link so that the pre-recorded services could also be accessed direct from our benefice website homepage.

Set out below are some high points of 2020, challenges encountered and **key learning points** from some of our different congregations. The points below were offered by members of some of the congregations.

### **High points in 2020**

People's Kindness and willingness to help others. The Services on YouTube and the zoom twice weekly prayers.

Being able to deliver services in a different way via YouTube and Facebook. Also continued contact through regular phone calls as a group. We were also able to take out prayer booklet that were kindly made and Flowers for Mothering Sunday.

The creative use of the garden outside the church building throughout the year for example at Easter, Pentecost, VE Day, Remembrance Day, Christmas nativity. The church building has been consistently open for private prayer which has resulted in the addition of 2 new regular members of the congregation.

### **Challenges encountered in 2020**

Coping with not seeing friends and family. Not being able to hug those you care about.

The challenges were keeping people's spirits up and letting them know they were not alone. Pointing them in the direction of help groups and radio and TV services for those who were not online.

Providing a Covid-safe church for worship and community activities. Having enough people to lead services – benefitting from new lay worship leaders working across the parish. Keeping in touch with members of the congregation during lockdowns.

### **Learning about mission in 2020**

How important it is to have a church that you can go to to worship with your church family and to see your friends. Human contact, God's love that surrounds us giving the strength to live and cope with the pandemic. Maintain contact with people in the community that were shielding.

We have learnt that we are a strong parish that we can work together in difficult circumstances. The online services reached out farther than our own congregations. We learnt that we have a fantastic team taking care of us all spiritually.

Interaction with members of our community have been developed through the visual displays created outside church based on national events and annual festivals etc resulting in lots of positive conversations, acts of kindness and donations. Imagination and creativity help in witnessing to our community whereas services in church fulfil a different need.

- **Church Fabric**

The lockdowns put pay to much of the fundraising activities we had planned for repair work at several of the church buildings. At St Augustine's fundraising for repairs to the masonry continued sufficient to schedule the works for 2021. Other routine maintenance was carried out. At the Church of the Holy Spirit the lightning conductor was repaired. New lighting was installed in car park, and some internal lights were replaced in addition to routine maintenance work. Beyond routine maintenance no repairs were carried out at St Michael's, St John's, Slitting Mill. At the Church of the Good Shepherd roof repairs were carried out and the contractors constructing the new homes next door to COGS carried out minor repairs and renovations to the building as part of an arrangement for them to use the water supply early on in the building programme.

- **Mission and Evangelism**

2020 began with the Alpha Course which was run at The Church of the Good Shepherd from January 6<sup>th</sup> for several weeks. This was a course offered across the Rugeley Deanery. On 15<sup>th</sup> March a Confirmation service was held at the church of the Holy Spirit at which Bishop Clive presided. Four people from the parish of Brereton & Rugeley were confirmed with 2 others from the parish of Armitage. Five other people from across the Deanery were confirmed.

We were not able to operate our Places of Welcome for the bulk of the year. However,

The Changing Room Counselling service continued operating on the phone and using various online video platforms. Carla Thompson continued to lead the service and pulled off an impressive feat of training and support for the team of counsellors working remotely from their clients, very much from a 'standing start'.

From September 21<sup>st</sup> we ran the '*Saying Yes To Life*' Bible study course (one of the Archbishop of Canterbury's Lent books for 2020) on creation and care for our planet. This was conducted on Zoom.

Online services were largely pre-recorded. Between the first and second lockdowns we tried simply live-streaming the service from St Augustine's. This proved to be less than ideal and somewhat 'one dimensional'. We reverted to pre-recording services which afforded much more creativity and engagement with a variety of people from the benefice through interviews and testimonies.

- **Schools Work**

Schools work in the usual sense was a casualty of the lockdown and Covid restrictions with no visits to schools possible for the bulk of the year. That having been said the Ministry Team did put pre-recorded packages together specifically with children in mind. These were shared with all our local schools, with very positive feedback, via our YouTube channel. These included Treasure Seekers sessions "Breakfast on the Beach (17<sup>th</sup> May), Ascension Day (21<sup>st</sup> May), Pentecost (31<sup>st</sup> May), Trinity Sunday (14<sup>th</sup> June), Love All, Accept All about Archbishop Desmond Tutu (28<sup>th</sup> June), Welcome to the New School Year (6<sup>th</sup> Sept), Harvest (5<sup>th</sup> Oct), Stable Trail (13<sup>th</sup> Dec), Christingle (20<sup>th</sup> Dec), Crib Service 24<sup>th</sup> Dec)

- **People**

We gratefully acknowledge the service of our Church Wardens throughout a difficult year. We are grateful to Craig Hibbert who stepped back from the role of Warden at St Michael whilst on the Reader Training course. We also thank Trevor Jeffries who stepped back from being a warden at Church of the Holy Spirit. David Smith and Howard Cottrell were appointed Church Wardens for Church of the Holy Spirit. Thanks go to Roz Jones (Derry) who stepped back from the role of Parish Secretary to be replaced by Howard Cottrell.

Several people who have been important in the life of the our congregations passed away in 2020. We note with sadness the loss of former Parish Treasurer Roger Francis who died in August 2020. We are grateful to God for Roger's life and many other friends who faithfully served in our congregations and passed away during this most difficult of years.

The number of hours of volunteering across the congregations of the Parish is huge, and it with personal gratitude that I want to say thank you to all who serve in a large number of roles and capacities. This is especially heart felt regarding members of the PCC who are Trustees of the only legally constituted body in and of the Parish. We thank God for you all.

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The PCC supports a Ministry Team and our Lay worship leaders, who meet regularly to consider the way forward for our services, worship patterns, bible studies and spiritual growth. Our churches are open for individual prayer, providing an intimate and reflective environment for worship and prayer.

## **Finance Review**

The Parish faced a very difficult financial position at the end of 2019 due to the underpayment of the Parish Share, accumulation of debt to the Board of Finance, and the continued depletion of reserves.

2020 served to complicate the situation further due to the effects of the pandemic and the departure of Rev Holding.

As churches were closed for the majority of the year our income was hit hard despite the best efforts of everyone to promote regular giving by direct debit. Incoming resources fell from an already low £147,158 in 2019 to £95,064 in 2020. The Board of Finance reacted to the fall of income across the dioceses by reducing the 2020 Parish Share by 10% but, in common with the majority of parishes, we were unable to pay the reduced sum in full. The Parish is highly unlikely to be able to repay our historical nominal debt to the Diocese of £65,271 in the medium term. An additional debt of £5,500 is also due to the Diocese due to the historical underpayment of funeral fees.

As a result of this, we are discussing the new post-Covid financial landscape with the Diocese and exploring options to reduce the onerous amount of the Parish Share. One strong possibility is that Rev Holding will not be replaced as that will reduce our share dramatically. As Treasurer, I do believe that the pandemic has finally led the Diocese to conduct an examination of the overall funding position based on the realistic financial situation that the most parishes face as we collectively attempt to rebuild our offerings in a changed world.

Parish funds at 31 December 2020 totalled £83,859 compared to £124,986 at the end of 2019. Only £30,489 of these funds are unrestricted compared with £72,136 at the end of 2019.

A consolidated income and expenditure breakdown is included at Appendix 1

## **Reserves Policy**

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. This is equivalent to £33,911. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was a negative £22,326 which is considerably lower than this target. A creditor of £65,271 is included in calculating these figures.

## **Safeguarding**

The PCC believe they have fulfilled their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The parish has a Safeguarding officer and all members of the PCC are DRB checked. The trustees are not aware of any Serious Incidents in the last year.

## **Risk assessments**

The Church Wardens have carried out all necessary risk assessments too ensure our buildings were always Covid compliant and carry out regular Health and Safety Reviews as well as regularly inspected premises for potential hazards. We have safeguarding policies in place for children and vulnerable adult protection and for working with vulnerable adults, including rigorous DBS checking of staff and volunteers where needed. Our insurances for, each church, are reviewed annually to ensure adequate cover.

## **Structure, governance, and management**

The Parish covers the towns of Brereton and Rugeley within the area serviced by the Cannock Chase District Council. It is part of the Deanery of Rugeley, in the Lichfield Diocese of The Church of England.

The correspondence address is The Rectory, 20 Church Street, Rugeley, WS15 2AB. Registered charity number 1130795. Our website address is: [www.brteamministry.org](http://www.brteamministry.org)

The PCC is a Body Corporate established by the Church of England and is a Charity registered with the Charity Commission. The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended that came into effect on 2nd January 1957, and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens, the readers, those elected to the Deanery Synod, and members elected by those members of the congregation who are on the electoral roll of the church at the Annual Parochial Church Meeting. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members now receive an initial training booklet into the workings of the PCC. The full PCC met on Zoom this year 2 times during the year with an average level of attendance of 85%. Over the course of the year we have instigated new policies for Social Media, Responsibilities of the PCC, Finances, Authorisation for DCC and Safeguarding.

PCC members serving from 1<sup>st</sup> January 2020 until the date this report was approved were:

### **Ex Officio members**

The Incumbent: Rev Dr David M A Evans (Chair)

Rev Brian Tabernor (Associate Minister, OLM, Deputy Chair)

Rev Margaret Brighton (Retired Clergy with PTO)

Rev Jan Brittle (Retired Clergy with PTO)

Rev Jo Wood (Assistant Curate)



Licenced Community Minister: Sue Whitehouse

Readers: Steve Hammersley

Churchwardens: Dawn Brindley, Tony Jeffery, Alison Tabernor, Dennis Cooper, Howard Cottrell, David Smith, Joan Earp and Paul McCourt, Lorna Prime.

Diocesan Synod Reps: Claire Evans

Brenda Jones (Deanery Lay Chair)

Parish Treasurer: Colin Whitehouse

### **Elected members**

Ministry Team: Kate Cottrell, Craig Hibbert

Secretary: Howard Cottrell

District Church Treasurers: David Westwood (St. A), Gail Walker (St. M), Kay Myatt (HS & GS), Trish Griffiths (St. J).

DCC Representatives

St Augustine's: Keith Brindley, Jayne Gould, Derek Fawcett,

St Michael's: Sue Speed, Ella Smith

Church of the Holy Spirit: Teressa Noble, Kathy Smith

### **Bankers**

HSBC, Lichfield

CCLA, London

Lloyds, Rugeley

Santander, Stafford

### **Independent Examiner**

Jonathan Hill, Lichfield Diocesan Board of Finance

St. Mary's House

Lichfield WS13 7LD

Approved by the PCC on ..... 2021 and signed on its behalf by:

.....

Reverend David Evans (Chairman) H Cottrell (Secretary)

# **Annual Report and Financial Statement the Parochial Church Council of Brereton and Rugeley**

**Registered Charity number 1130795**

**For the year ended 31st December 2020**

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# **Independent Examiner's Report to the trustees/members of the PCC of Bre and Rugeley**

Registered Charity number: 1130795

I report on the accounts for the year ended 31st December 2020 which are set out on the following pages

## **Respective responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act) that an independent examination is needed.

It is my responsibility

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

## **Basis of Independent Examiner's Statement**

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 those 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 are designed to 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do 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 come across no other matters in connection with the examination to which attention should be called in order to enable a proper understanding of the accounts to be reached.

Signed: .....Date: .....

Jonathan Hill FCMA CGMA  
Lichfield Diocesan Board of Finance  
St Marys House, The Close, Lichfield WS13 7LD

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The PCC of Brereton and Rugeley

Financial Statements for the Year Ended 31st December 2020

Statement of Financial Activities

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowments Funds £	Total Funds 2020 £	Total Funds 2019 £
							<small>*see note 12 for full comparatives</small>
<b>Incoming Resources</b>							
<b>Income and Endowments from:</b>							
Donations and Legacies	<b>2a</b>	79,255	-	2,200	-	81,455	102,040
Activities for Generating Funds	<b>2b</b>	1,448	-	-	-	1,448	17,402
Income from Investments	<b>2c</b>	86	-	223	-	309	338
Church Activities	<b>2d</b>	13,212	-	(1,360)	-	11,852	27,165
Other	<b>2e</b>	-	-	-	-	-	214
<b>Total</b>		94,000	-	1,063	-	95,064	147,158
<b>Resources Expended</b>							
<b>Expenditure on:</b>							
Raising Funds	<b>3a</b>	347	-	-	-	347	2,763
Church Activities	<b>3b</b>	135,296	-	546	-	135,843	154,630
Other	<b>3c</b>	-	-	-	-	-	5,500
<b>Total</b>		135,644	-	546	-	136,190	162,893
<b>before investment gains/ (losses)</b>							
		(41,644)	-	517	-	(41,127)	(15,735)
Net gain/(losses) on investments	<b>7(b) &amp; 8(a)</b>					-	
<b>Net Income/(Expenditure)</b>		(41,644)	-	517	-	(41,127)	(15,735)
Transfer between Funds	<b>6</b>	(4)	-	4	-	-	-
<b>Net Movement in Funds</b>		(41,647)	-	521	-	(41,127)	(15,735)
<b>Total Funds brought forward</b>	<b>13</b>	72,136	-	52,850	-	124,986	140,721
<b>Total Funds carried forward</b>		30,489	-	53,371	-	83,859	124,986

**The PCC of Brereton and Rugeley**  
**Financial Statements for the Year Ended 31st December 2020**

**Balance Sheet**

		<b>Total 2020</b>	<b>Total 2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Assets	<b>7(a)</b>	52,918	52,918
Investment Assets	<b>7(b)</b>	-	-
<b>Total Fixed Assets</b>		<b>52,918</b>	<b>52,918</b>
<b>Current Assets</b>			
Debtors and prepayments	<b>8(a)</b>	6,950	8,105
Cash at bank and in hand	<b>8(b)</b>	97,815	100,061
<b>Total Current Assets</b>		<b>104,765</b>	<b>108,166</b>
<b>Current Liabilities - due within 1 year</b>			
Creditors and accruals	<b>9(a)</b>	8,553	8,529
Diocesan Parish Share		65,271	27,569
<b>Total Current Liabilities</b>		<b>73,824</b>	<b>36,098</b>
<b>Net Current Assets/(Liabilities)</b>		<b>30,941</b>	<b>72,068</b>
<b>Liabilities due after one year</b>	<b>9(b)</b>		
Diocesan Loan		-	-
Deferred Parish Share		-	-
<b>Total Liabilities due after one year</b>		<b>-</b>	<b>-</b>
<b>Total Net Assets/(Liabilities)</b>		<b>83,859</b>	<b>124,986</b>

	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>
<b>Funds of the PCC</b>		
Unrestricted Funds		
General Fund	30,489	72,136
Designated Funds	-	-
Restricted Funds	53,371	52,850
Endowment Funds	-	-
<b>Total Funds</b>	<b>83,859</b>	<b>124,986</b>

Approved by the Parochial Church Council on ..... 2021 and signed on its behalf by:

Signature: .....

Name: The Rev'd David Evans (PCC Chairman)

The notes on the following pages form part of these accounts



**The PCC**

**Financia**

**Accounti**

**Cashflow**

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**Descript**

**Income**

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**Debtors**

**Creditors**

**I Statements for the Year Ended 31st December 2020**

**ing Policies**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

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

**/ Statement**

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

**ncern**

The Parish is finding Unrestricted Reserves are still depleting quickly, although they were still £27,000 positive at 31 December 2020. The PCC are striving to fund raise to try to cover some of the existing and future commitments, but are hampered at the moment because of the Covid pandemic. The Unrestricted Reserves include £69,271 of Parish Share Arrears, which although it remains a voluntary donation as the apportionment of costs to the Lichfield Diocesan Board of Finance, it is not a statutory liability. However, non-payment may result in Pastoral Reorganisation. The Unrestricted Reserves also include £5,500 of fees due to the Lichfield Diocesan Board of Finance. These relate to historic under-charging of the Diocesan statutory fee for funerals, in error.

**ance Sheet Events**

The worldwide outbreak of the COVID-19 virus represents a significant event since the end of the financial year. The Charity has reviewed its cash flow forecasts and considered the impact on going concern, concluding that the going concern basis remains an appropriate basis of preparation for these financial statements given the likely cash flow impact of operations for 12 months from the date of signing this report. COVID-19 is considered to be a non-adjusting post year end – for accruals) event and therefore has not been taken into account in preparing these Financial Statements as at 31 December 2020.

**ing Estimates and Prior Year Errors**

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

## **ion of Funds**

**Unrestricted funds** are income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

**Restricted funds** comprise of two elements :-

a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest

b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

**Endowment funds** are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

## **ure**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

## **nce and Support Costs**

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the PCC and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

## **sets**

Consecrated and benefice property is not included in the accounts by s.10(2)(a)&(C) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets exceeds 50 years, so that any depreciation charges would be immaterial.

Other tangible fixed assets (with a purchase price of £1,000 or more) are valued at cost and depreciated on a straight line basis over 4 years

## **ents**

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

## **s and Accruals**

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

## Financial Statements for the Year Ended 31st December 2020

## INCOME AND ENDOWMENTS

### ***Voluntary Income***

19

## INCOME AND ENDOWMENTS *continued*

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from Investments</b>							
	<b>2c</b>						
<b>10</b>	Dividends	-	-	-	-	-	-
<b>10</b>	Bank Interest	86	-	223	-	309	338
		<b>86</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>309</b>	<b>338</b>
<b>Income from Church Activities</b>							
	<b>2d</b>						
<b>11</b>	Statutory Fees (retained by PCC)	7,325	-	-	-	7,325	7,939
<b>11</b>	Local Fees (retained by PCC)	2,418	-	150	-	2,568	4,513
<b>12</b>	Church Hall Hire	3,445	-	-	-	3,445	13,029
<b>12</b>	Bookstall		-	-	-	-	24
<b>12</b>	Photocopier - personal contributions	24	-	-	-	24	120
<b>12</b>	Parish Weekend		-	(1,510)	-	(1,510)	1,540
		<b>13,212</b>	<b>-</b>	<b>(1,360)</b>	<b>-</b>	<b>11,852</b>	<b>27,165</b>
<b>Other Income</b>							
	<b>2e</b>						
<b>13</b>	Other	-	-	-	-	-	214
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214</b>
<b>A</b>	<b>Total Income</b>	<b>94,000</b>	<b>-</b>	<b>1,063</b>	<b>-</b>	<b>95,064</b>	<b>147,158</b>



# The PCC of Brereton and Rugeley

## Financial Statements for the Year Ended 31st December 2020

Finance Form  
Box Number

### EXPENDITURE

#### Raising Funds

#### Costs of Generating Funds

17 Stewardship Costs

17 Costs of Fund Raising

17 Bank Charges

#### Charitable Activities

#### Church Activities

18 Mission Giving and Donations

19 Diocesan Parish Share

Share Support 2020

20 Salaries and Wages

21 Clergy and Staff Expenses

#### Church Expenses

22 Church Expenses (Mission and Evangelism)

23 Church Running Expenses (incl Governance)

24 Church Utility Bills

25 Cost of Trading (Magazine, bookstall etc)

25 Church Outings

25 Church Hall Running Costs

#### Major Capital Expenditure

27 Major Repairs to the Church

28 Major Repairs to Church Hall

29 New Building Work

#### 99 Other Expenditure

Diocesan Fees

c Total Expenditure

3	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
3a						
	347	-	-	-	347	314
	-	-	-	-	-	1,434
	-	-	-	-	-	1,015
	347	-	-	-	347	2,763
3b						
	1,738	-	-	-	1,738	1,243
	100,301	-	-	-	100,301	96,812
	(12,537)				(12,537)	-
	7,961	-	-	-	7,961	9,649
	2,874	-	-	-	2,874	3,360
	754	-	330	-	1,085	412
	22,180	-	216	-	22,396	27,341
	9,044	-	-	-	9,044	14,544
	-	-	-	-	-	37
	-	-	-	-	-	995
	2,081	-	-	-	2,081	236
	900	-	-	-	900	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	135,296	-	546	-	135,843	154,630
3c						
	-	-	-	-	-	5,500
	-	-	-	-	-	5,500
	135,644	-	546	-	136,190	162,893

# The PCC of Brereton and Rugeley

## Financial Statements for the Year Ended 31st December 2020

Finance  
Form Box  
Number

### 4 Allocation of Support Costs

Support costs comprise Trustee Training and Governance Costs etc. Due to the nature of the financial activities of the PCC, these would be allocated across Charitable Expenditure which comprises the majority of its expenditure and as such are automatically charged there.

### 5 (a) Staff Costs

Wages & Salaries

Average number of employees

2020	2019
£7,961	£9,649
5	7

During the year the PCC employed a secretary, a school worker and cleaner/caretakers at their various churches (all part-time) and no payments were large enough to attract social security costs.

There were no employee benefits to key management personnel in the previous or current year.

### 5 (b) Related Parties

Two Trustees has been reimbursed £2,475 (2019: £2,677) during the year for expenses incurred during the year.

No other expenses were paid to any other PCC member, persons closely connected to them or related parties.

Donations from related parties (PCC members) totalled £9,784 (2019: £9,192).

### 5 (c) Fees for the examination of the accounts

Independent Examiner's fees

Other fees (eg accountancy services)  
paid to the Independent Examiner

2020	2019
£500	£500
£500	£500

### 6 Analysis of Transfer between Funds - 2020

St Augustine bellringers account

Unrestricted £	Restricted £	Total £
4	(4)	(0)
4	(4)	(0)

## Analysis of Transfer between Funds - 2019

From General to Interior Decorating Schemes  
 From St Michaels General to Family Worker Project  
 Funds in general identified as Monday Club  
 Return of 2018 overpayment to Holy Spirit re Family Worker Proj  
 Closure of Parish Weekend account now - restricted funds  
 Closure of St Michael CBF account now Bellringers funds  
 Payment to St Michael re Hall hire for Mental Health work  
 Cycle Challenge donations from General to Mental Health Work

Unrestricted £	Restricted £	Total £
(500)	500	-
(500)	500	-
(115)	115	-
240	(240)	-
(1,510)	1,510	-
(2,714)	2,713	-
3,750	(3,750)	-
(4,751)	4,751	-
(6,100)	6,100	-

## 7 (a) Tangible Fixed Assets

All unrestricted

### At Cost or Valuation

As at 1st Jan  
 Additions in the Year  
 Disposal in the Year  
 Revaluation (if any)

### Value at 31st Dec

### Accumulated Depreciation

As at 1st Jan  
 Charge for the Year  
 Disposals

### Value at 31st Dec

Net Book Value at 1st Jan 2020

**33 Net Book Value at 31st Dec 2020**

Freehold Building (Church Hall) £
52,918
-
-
-
<b>52,918</b>
-
-
-
<b>-</b>
52,918
<b>52,918</b>

Under FRS 102, land and buildings need not be depreciated where their residual value (based on the price currently obtainable on disposal) is the same as or higher than their initial/historical cost value.

## 7 (c) Fixed Asset Investments

There were no Fixed Asset Investments held

## 8 Current Assets

### 8 (a) Debtors

*All unrestricted*

Gift Aid recoverable  
Prepayments and accrued interest  
Other debtors

2020	2019
£	£
6,950	8,105
-	-
-	-
<b>6,950</b>	<b>8,105</b>

34

### 8 (b) Cash at Bank and in hand - 2020

Current Accounts  
Deposit Accounts  
CBF Deposit Accounts  
Interior Decorating Scheme  
Petty Cash

Unrestricted	Restricted	Endowment	2020 Total	2019
£	£	£	£	£
25,858	36,257	-	62,115	64,420
-	-	-	-	217
16,533	12,159	-	28,692	28,628
-	6,904	-	6,904	6,716
104	-	-	104	81
<b>42,495</b>	<b>55,320</b>	<b>-</b>	<b>97,815</b>	<b>100,061</b>

31

### Cash at Bank and in hand - 2019

Current Accounts  
Deposit Accounts  
CBF Deposit Accounts  
Interior Decorating Scheme  
Petty Cash

Unrestricted	Restricted	Endowment	2019 Total	2018
£	£	£	£	£
28,824	35,596	-	64,420	53,505
217	-	-	217	216
16,506	12,122	-	28,628	29,534
-	6,716	-	6,716	6,092
81	-	-	81	78
<b>45,627</b>	<b>54,434</b>	<b>-</b>	<b>100,061</b>	<b>89,424</b>

## 9 Liabilities

### 9 (a) Amounts falling due in one year

Accruals  
Diocesan Parish Share  
Diocesan Fees 2014 - 2018  
Other Creditors (Agency)

2020	2019
£	£
1,000	1,445
65,271	27,569
5,500	5,500
2,053	1,584
<b>73,824</b>	<b>36,098</b>

35

### 9 (b) Amounts falling due after one year

Diocesan Loan  
Deferred Parish Share

-	-
-	-
<b>-</b>	<b>-</b>

35

Diocesan Parish Share Arrears relate to the following years:

2014

2016

2019

2020

2020	2019
£	£
-	-
6,129	6,129
21,440	21,440
37,702	-
<b>65,271</b>	<b>27,569</b>

The Parish had a share package in place with the Diocese in relation to the 2014 & 2016 arrears whereby for every £1 paid by the parish, the diocese will write off £2 - provided that the parish pay their share in full over the next 3 years.

But as the parish were unable to meet the share requested in 2019, the package has now failed.

The Fees owed to Lichfield Diocese have arisen due to historical under charging of the Diocesan statutory fee for funerals.

£1,000 was paid in January 2021 against the 2020 parish share arrears.

## 10 Summary of Assets by Fund - 2020

Fixed Assets

Investment Assets

Current Assets

Current Liabilities

Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£	£
52,918	-	-	-	52,918
-	-	-	-	-
49,445	-	55,320	-	104,765
(71,771)	-	(2,053)	-	(73,824)
<b>30,592</b>	<b>-</b>	<b>53,267</b>	<b>-</b>	<b>83,859</b>

F

## Summary of Assets by Fund - 2019

Fixed Assets

Investment Assets

Current Assets

Current Liabilities

Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total
£	£	£	£	£
52,918	-	-	-	52,918
-	-	-	-	-
53,732	-	54,434	-	108,166
(34,514)	-	(1,584)	-	(36,098)
<b>72,136</b>	<b>-</b>	<b>52,850</b>	<b>-</b>	<b>124,986</b>

## 11 Summary of Fund Movements - 2020

	Reserves at 1st Jan £	Incoming Resources £	Resources Expended £	Investment Gains/Losses £	Transfers £	Reserves at 31st Dec £
Unrestricted Fund	72,136	94,000	(135,644)	-	(4)	30,489
Designated Funds	-	-	-	-	-	-
Restricted Funds						
Churches Together	96	-	-	-	-	96
Family Worker Project	2,355	10	(330)	-	-	2,035
Interior Decorating Scheme	6,716	188	-	-	-	6,904
Mental Health Work	3,501	312	(216)	-	-	3,597
Overseas Mission Projects	268	-	-	-	-	268
Parish Weekend	1,510	(1,510)	-	-	-	0
St Augustine - Bellringers	2,724	12	-	-	4	2,739
St Augustine - Hall Lighting	-	1,590	-	-	-	1,590
St Augustine - Church Hall	388	2	-	-	-	390
St Augustine - Old Chancel	3,800	-	-	-	-	3,800
St Augustine - Organ	5,357	202	-	-	-	5,559
St Augustine - Refurbishment	9,831	-	-	-	-	9,831
St John's - Bell Tower	247	-	-	-	-	247
St John's - Church Maint	331	-	-	-	-	331
St Michael's - Organ	-	70	-	-	-	70
St Michael's - Sarah Hopkins	1,168	-	-	-	-	1,168
St Michael's - Rebecca Simpson Trust	14,406	-	-	-	-	14,406
Holy Spirit - Church Maintenance	-	170	-	-	-	170
Holy Spirit - Monday Club	20	-	-	-	-	20
Holy Spirit - Handrails	-	310	-	-	-	310
Holy Spirit - Sarah Hopkins	131	-	-	-	-	131
	52,850	1,356	(546)	-	4	53,663
Endowment Funds	-	-	-	-	-	-
<b>Total Funds</b>	<b>124,986</b>	<b>95,356</b>	<b>(136,190)</b>	<b>-</b>	<b>-</b>	<b>84,152</b>

## Summary of Fund Movements - 2019

	Reserves at 1st Jan £	Incoming Resources £	Resources Expended £	Investment Gains/Losses £	Transfers £	Reserves at 31st Dec £
Unrestricted Fund	107,045	133,793	(162,602)	-	(6,100)	72,136
Designated Funds	-	-	-	-	-	-
Restricted Funds						
Churches Together	200	-	(104)	-	-	96
Family Worker Project	2,024	70	-	-	261	2,355
Interior Decorating Scheme	6,092	125	-	-	500	6,716
Mental Health Work	-	2,500	-	-	1,001	3,501
Overseas Mission Projects	-	268	-	-	-	268
Parish Weekend	-	-	-	-	1,510	1,510
St Augustine - Bellringers	-	23	(12)	-	2,713	2,724
St Augustine - Church Hall	385	3	-	-	-	388
St Augustine - Old Chancel	3,800	-	-	-	-	3,800
St Augustine - Organ	5,168	189	-	-	-	5,357
St Augustine - Refurbishment	-	9,831	-	-	-	9,831
St John's - Bell Tower	-	247	-	-	-	247
St John's - Church Maint	301	30	-	-	-	331
St Michael's - Organ	-	80	(80)	-	-	-
St Michael's - Sarah Hopkins	1,168	-	-	-	-	1,168
St Michael's - Rebecca Simpson Trust	14,406	-	-	-	-	14,406
Holy Spirit - Church Maintenance	-	-	-	-	-	-
Holy Spirit - Monday Club	-	-	(95)	-	115	20
Holy Spirit - Sarah Hopkins	131	-	-	-	-	131
	33,675	13,366	(291)	-	6,100	52,850
Endowment Funds	-	-	-	-	-	-
<b>Total Funds</b>	<b>140,720</b>	<b>147,159</b>	<b>(162,893)</b>	<b>-</b>	<b>-</b>	<b>124,986</b>

### Fund Description:

Churches Together	For work with other churches in the area
Family Worker Project	For schools, childrens and family work
Interior Decorating Scheme	For the interior decoration of the vicarages
Mental Health Work	For the mental health work project in the parish
Overseas Mission Projects	For overseas visits
Parish Weekend	For Parish Weekends away
St Augustine - Bellringers	For the bell-ringers and maintenance of the bells at St Augustine
St Augustine - Church Hall	For upkeep of the Church Hall at St Augustine
St Augustine - Old Chancel	For Chancel repairs at St Augustine
St Augustine - Organ	For upkeep of the organ at St Augustine
St Augustine - Refurbishment	For upkeep of the St Augustine Church Building
St John's - Bell Tower	For the restoration of the bell tower
St John's - Church Maint	For the maintenance of the church previously called the 'Fabric Fund'
St Michael's - Organ	For upkeep of the organ at St Michael
St Michael's - Sarah Hopkins	Donation from the Sarah Hopkins Charity which can only be used to defray the cost of buildings for furthering the work of the Church of England
St Michael's - Rebecca Simpson Trust	For the education and benefit of children of Brereton
Holy Spirit - Church Maintenance	For upkeep of the Church of the Holy Spirit Church Building
Holy Spirit - Monday Club	Funds held for the Social Club

**12 SOFA Comparatives***(previous year)***Income and Endowments**

Donations and Legacies  
 Activities for Generating Funds  
 Income from Investments  
 Church Activities  
 Other

**Total Income****Expenditure**

Raising Funds  
 Church Activities  
 Other

**Total Expenditure****Net income/(expenditure)**

Net gain/(losses) on investment

**Net Income/(Expenditure)**

Transfer between Funds

**Net Movement in Funds**

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
89,197	-	12,844	-	102,041
17,287	-	115	-	17,402
160	-	178	-	338
26,935	-	230	-	27,165
214	-	-	-	214
<b>133,793</b>	<b>-</b>	<b>13,366</b>	<b>-</b>	<b>147,159</b>
2,763	-	-	-	2,763
154,339	-	291	-	154,630
5,500	-	-	-	5,500
<b>162,602</b>	<b>-</b>	<b>291</b>	<b>-</b>	<b>162,893</b>
<b>(28,809)</b>	<b>-</b>	<b>13,075</b>	<b>-</b>	<b>(15,734)</b>
				-
<b>(28,809)</b>	<b>-</b>	<b>13,075</b>	<b>-</b>	<b>(15,734)</b>
<b>(1,720)</b>	<b>-</b>	<b>1,720</b>	<b>-</b>	<b>-</b>
<b>(30,529)</b>	<b>-</b>	<b>14,795</b>	<b>-</b>	<b>(15,734)</b>





**Return of Parish Finance**  
**January to December 2019**

**Please complete this form by no later than  
31st May 2020**

If the form is NOT completed on behalf of the entire parish, please list here the churches included:

Parish name: The PCC of Brereton and Rugeley

Deanery:

Diocese: Lichfield

INCOMING RESOURCES			UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	RESOURCES EXPENDED		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)								
	Voluntary receipts					Costs of generating funds										
1	Tax efficient planned giving		£	38,736	£	-	17	Fundraising activities (costs and payments)		£	347	£	-			
2	Other planned giving		£	10,101	£	-	Church activities									
3	Collections at services		£	5,849	£	-	18	Mission giving and donations		£	1,738	£	-			
4	All other giving and voluntary receipts/income, including Special Appeals (recurring and one-off)		£	10,995	£	2,200	19	Diocesan parish share contribution		£	100,301	£	-			
6	Gift Aid recovered		£	13,073	£	-	20	Salaries and wages		£	7,961	£	-			
7	Legacies received (capital value)		£	500	£	-	21	Clergy and staff expenses		£	2,874	£	-			
8	Grants (include recurring and one-off)		£	-	£	-	Church expenses									
	TOTAL Voluntary receipts:		£	79,255	£	2,200	22	Church expenses: Mission and evangelism costs		£	754	£	330			
	Activities for generating funds						23	Church running expenses (including Governance)		£	22,180	£	216			
9	Gross receipts from fundraising activities		£	1,448	£	-	24	Church utility bills		£	9,044	£	-			
	Investment income						25	Costs of trading		£	2,081	£	-			
10	Dividends, interest, receipts from property etc.		£	86	£	223	Major capital expenditure									
	Church activities						27	Major repairs to the church building		£	900	£	-			
11	Statutory fees retained by the PCC (weddings, funerals etc.)		£	7,325	£	-	28	Major repairs to church hall or other PCC property, including redecoration		£	-	£	-			
12	Gross receipts/income from trading (e.g. hall lettings, magazine, bookstall) NOT fundraising.		-£	1,486	-£	1,510	29	New building work to the church, church hall, clergy housing or other PCC property		£	-	£	-			
	Other receipts						SUB-TOTAL of all expenditure payments above:						£	148,181	£	546
13	Other receipts/income not already listed		£	-		£0.00	99	Other payments/expenditure not already listed		£	-	£	-			
	TOTAL RECEIPTS (FROM FINANCIAL STATEMENT		Unrestricted		Restricted		TOTAL PAYMENTS (FROM FINANCIAL STATEMENTS		Unrestricted		Restricted					
A	RECEIPTS/INCOME		£	86,627	£	913	C	PAYMENTS/EXPENDITURE		£	148,181	£	546			
B	COMBINED TOTAL		£	87,541			D	COMBINED TOTAL		£	148,727					
	PLANNED GIVERS AND LEGACIES						Assets & Liabilities		UNRESTRICTED		RESTRICTED					
14	Number of tax efficient planned givers			110			31	Cash and deposit balance as at 31/12/19		£	42,495	£	55,320			
15	Number of other planned givers			57			32	Investments as at 31/12/19		£	-	£	-			
16	Number of new legacies received						33	Fixed Assets as at 31/12/19		£	-	£	-			
100	weekly average planned giving per planned giver			£5.62			34	Other Assests as at 31/12/19		£	6,950	£				



**Return of Parish Finance**  
**January to December 2019**

**Please complete this form by no later than  
31st May 2020**

If the form is NOT completed on behalf of the entire parish, please list here the churches included:

Parish name: The PCC of Brereton and Rugeley

Deanery: 0

Diocese: Lichfield

Date

Please refer to the notes on the following pages to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in *PCC Accountability, 2017*. 5th edition.

Name	
Position	
Telephone or email	

Looking back across 2019, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in this box (101 characters)

# **Independent Examiner's Report to the trustees/members of the PCC of Brereton and Rugeley**

Registered Charity number: 1130795

I report on the accounts for the year ended 31st December 2020 which are set out on the following pages.

## **Respective responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act) that an independent examination is needed.

It is my responsibility

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

## **Basis of Independent Examiner's Statement**

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 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do 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 come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  .....

Date: 27/10/2021. ....

Jonathan Hill FCMA CGMA  
Lichfield Diocesan Board of Finance  
St Marys House, The Close, Lichfield WS13 7LD