

Annual Report and Financial Statements of the Parochial Church Council of Brereton and Rugeley

For the year ended 31st December 2021

Charity registration number: 1130795

The Parochial Church Council of Brereton & Rugeley
Trustees' Annual Report for the year ended 31st December 2021
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 churched 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

- Our Churches are also open as Places of Welcome through the Places of Welcome charity group

Achievements and Performance and Overview

Overview

	2021	2020	2019	2018	2017	2016	2015
Average Sunday attendance	77	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	15	9	45	60	46	41	75
Weddings	10	4	6	10	14	19	15
Funerals	64	42	56	79	60	48	72
No. of Fresh Expressions							
Number of schools served	N/A	10	10	10	10	10	10
Number of residential homes and sheltered housing schemes	N/A	N/A	11	11	11	11	11

2021 was a very difficult year for the parish. The impacts of COVID-19 on church communities in the Parish were significant both tangibly and intangibly. Many people, especially the elderly and those who are vulnerable, stopped attending church services. Others simply got out of the habit of going to church on Sunday mornings. Although many people subscribe to the planned giving scheme through the blue envelopes income through this channel declined. Offerings on the plate reduced dramatically as a result of non-attendance at services. We were also less able to arrange fundraising events in the normal way which, combined, resulted in a dramatic fall in income. The personal impacts of COVID were most deeply felt with the loss of faithful friends. We have seen the long-lasting impacts on personal confidence and resilience.

COVID brought out the differences between the different congregations in terms of dynamics and the strength of a sense of community. Some of our congregations fared better than others.

The regular 8.00am communion services previously held at Saint Augustine's and Saint Michaels did not resume during 2021, and our mid-week Wednesday and Thursday morning services at Saint Michaels and Saint Augustine's Churches respectively, did not happen either.

What became crystal clear was that the way the church operates in terms of the patterns of Sunday and mid-week services was not going to be the same as before the pandemic. During 2021 a new pattern of Sunday worship emerged with Holy Communion being celebrated every other week in the churches of the parish. Services at Saint John's Slitting Mill did not resume in 2021 due to the number of people shielding.

During 2021 we had some significant changes in personnel in the ministry team and staff which further underlined the necessity for changes to the pattern of service types across the parish.

At Easter Jayne Simkin our long serving Parish Administrator retired from the post. The parish expressed its heartfelt gratitude for Jane's loyal service over many years. Following a review of our requirements for administrative support, the decision was made to increase the number of hours Jane's replacement would work. Furthermore, the emphasis of the role had shifted towards the need for more input in the areas of communication and servicing our social media platforms. Following a recruitment process Amy Lee was appointed as our new Parish Administrator on the basis of 15 hours a week. During 2021, we continued to develop our weekly email bulletin using MailChimp. We adopted Church Suite as the platform providing our main shared calendar which was linked to our benefice website. We continued to use Life Events Diary (LED) for booking all occasional services. Churchwardens were all given login details so that they could monitor these bookings effectively. Amy Lee acts as a highly effective hub for communicating with churchwardens and others directly involved in ensuring occasional services run smoothly and are not missed. Late in 2021 we refurbished our Parish website and changed the domain name to www.rugeleycofechurches.org.

Early in 2021 the PCC made the decision to dis-establish the Team Vicar post in the parish of Brereton and Rugeley, thereby reducing the amount that Parish pays to the Common Fund by 50%. This significant step was made hand-in-hand with the decision to train more lay people in leadership and worship leading. The document entitled Future Flourishing (May 2021) was written and discussed at length by the PCC and adopted as the approach the parish would take to enable ministry to flourish effectively on a more sustainable basis.

Craig Hibbert continued his Reader training throughout the year and was joined by Neil Bateman who was accepted for Reader training starting in September 2021. Kate and Howard Cottrell underwent training in taking Funerals in the parish. They also

underwent training in leading worship in the benefice, facilitated by Revd Margaret Brighton. This expansion in the team leading services across the benefice has proved a wonderful addition and enrichment to our life as worshipping communities. It has also helped us to support the parish of Armitage in circumstances that developed during 2021.

At Easter 2021 Revd Peter Hart, became unwell and was off work until he retired through ill health in November. It was heartening to see how the relationship between the two parishes blossomed through the year in the face of adversity. Throughout 2021 the Reverend Brian Tabernor was unwell and unable to play a full part in the life of the ministry team and benefice.

Our honorary curate the Reverend Jo Wood was appointed as incumbent to a benefice in Norwich Diocese and moved away in July. Rev Jo was a very popular member of the team and missed greatly.

Following an appeal to Bishop Clive Gregory by our Team Rector, the Reverend Cath Leighton joined the ministry team as Interim Team Vicar in October 2021. Her arrival was truly a godsend and enabled us to sustain the new pattern of worship across the benefice established earlier in the year.

Throughout 2021 the Changing Room Counselling Service continued to operate initially, through online sessions offered by our dedicated team of volunteer counsellors. Later in the year face-to-face sessions gradually resumed at Saint Augustine's Church. Carla Thompson's dedicated work in managing the Counselling Service is highly appreciated by all. In October 2021, a preview of the Counselling Service was undertaken for us by Prof. Rona McCandlish. The output of the review was in the form of a toolkit that could be used by other parishes wishing to provide a service similar to The Changing Room.

In the latter half of 2021 three volunteers began training as Debt Advice volunteers. A link was made with Penk money Wise, an existing Debt Advice project affiliated to Community Money Advice, an organisation regulated by the appropriate regulatory body. This service began to be advertised locally with appointments available at the Church of the Good Shepherd. This represents a significant extension of ministry to people in need and who are vulnerable in our community. It also creates a further opportunity for the Church of the good Shepherd building to be used for the benefit of the community.

Late in 2021 following a rumour that circulated on social media that St Michael's was about to close, very quickly the Friends of Saint Michael's was formed. This group has dedicated itself to raising money to restore and maintain the building of Saint Michael's Church. This dedicated group of volunteers have organised many events and have contributed significantly to the way that Saint Michaels church engages with its local wider community. The immediate benefit of the funds raised is that long delayed repair

works can be planned and implemented. The parish is very grateful for their impressive efforts.

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 £42,582. 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 £21,743 in deficit which is substantially lower than this target. The parish are aware of this large margin of difference and are in talks with Lichfield diocese to try to establish a way of reducing the Common Fund Arrears, and thus increasing the free reserves.

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 (Tony Jeffrey) 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 keep Covid compliant and also carry out regular Health and Safety Reviews/fire risk assessments as well as regularly inspecting premises for potential hazards. We have safeguarding policies in place for children and vulnerable adult protection and for working with vulnerable adults, including DBS checking of staff and volunteers where needed. Our insurances for, each church, are reviewed annually to ensure adequate cover. We have policies in place for Lone Working, Social Media, Conflicts of Interest, Financial management and Data protection.

Volunteers

We would like to thank all the volunteers who work so hard to make our churches the lively and vibrant community they are. Our Churches could not operate as they do without all your help. At this time, we pay particular thanks to Colin, as he steps down as our treasurer, for all his hard work and advice in this role.

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

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 rector), 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 was able to meet in person on 5 occasions in the last Year.

PCC members serving from January 2021 until the date this report was approved were

Ex Officio members

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

Rev Brian Tabernor

Rev Margaret Brighton (Retired Clergy with PTO)

Rev Jan Brittle (Retired Clergy with PTO)

Rev Jo Wood (Assistant Curate) up to 25th July

Rev Kath Leighton from September

Licenced Community Minister: Sue Whitehouse up to 25th July

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

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).

Brenda Jones (Deanery Lay Chair)

Parish Treasurer Colin Whitehouse (Vice Chair)

DCC Representatives

St Augustine's: Keith Brindley, Jayne Gould, Carla Thompson,

St Michael's: Sue Speed, Ella Smith

Church of the Holy Spirit: Teresa 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 2022 and signed on its behalf by:

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Reverend David Evans (Chairman)

.....

(Vice Chairman/Secretary)

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 2021 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) and 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 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:
Jonathan Hill FCMA CGMA
Lichfield Diocesan Board of Finance
St Marys House, The Close, Lichfield. WS13 7LD

Date:

The Parochial Church Council of Brereton and Rugeley

Financial Statements for the Year Ended 31st December 2021

Accounting 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.

Cashflow 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.

Going Concern

The Parish is finding Unrestricted Reserves are still depleting quickly. At 31.12.2021 they were £21,743 in deficit (2020 £31,196 positive). The PCC are striving to fund raise to try to cover some of the existing and future commitments but have been hampered by the Covid pandemic. The Unrestricted Reserves include £118,564 (2020 £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 Re-organisation. 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.

Accounting 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.

Description 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.

Income

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.

Expenditure

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.

Governance 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.

Fixed Assets

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.

Investments

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

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

Creditors 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.

PCC of Brereton and Rugeley
Statement of Financial Activities for the year ended 31 December 2021

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	89,684	435	37,935	—	128,055	82,902
Income from charitable activities	14,827	—	—	—	14,827	9,892
Other trading activities	2,791	—	—	—	2,791	1,959
Investments	10	—	4	—	14	309
Other income	10,076	—	—	—	10,076	9,981
Total income	117,390	435	37,939	—	155,765	105,045
Expenditure on:						
Raising funds	1,622	—	54	—	1,676	605
Expenditure on charitable activities	168,708	378	9,752	—	178,838	144,566
Total expenditure	170,330	378	9,806	—	180,515	145,171
Net income / (expenditure) resources before transfer	(52,940)	57	28,133	—	(24,749)	(40,126)
Transfers						
Gross transfers between funds - in	—	—	—	—	—	3
Gross transfers between funds - out	—	—	—	—	—	(3)
Other recognised gains / losses						
Net movement in funds	(52,940)	57	28,133	—	(24,749)	(40,126)
Total funds brought forward	31,196	—	53,663	—	84,859	124,986
Total funds carried forward	(21,743)	57	81,796	—	60,109	84,859
Represented by						
Unrestricted						
General fund	(21,743)	—	—	—	(21,743)	31,196
Designated						
First Aid Course	—	(63)	—	—	(63)	—
Outreach & Mission	—	120	—	—	120	—
Restricted						
CHURCH OF HOLY SPIRIT - CHURCH MAINTENANCE	—	—	170	—	170	170
CHURCH OF HOLY SPIRIT - MONDAY CLUB	—	—	20	—	20	20
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	—	—	131	—	131	131
CHURCHES TOGETHER	—	—	96	—	96	96
Changing Room	—	—	120	—	120	—
FAMILY WORKER PROJECT	—	—	3,900	—	3,900	2,035
Future Generations	—	—	50	—	50	—
Handrails - Restricted	—	—	310	—	310	310
IDS - 14 PEAKES ROAD	—	—	2,565	—	2,565	2,565
IDS - 20 CHURCH STREET	—	—	1,531	—	1,531	1,531
IDS - 72 MAIN ROAD	—	—	2,807	—	2,807	2,807
MENTAL HEALTH SUPPORT	—	—	3,762	—	3,762	3,597
OVERSEAS MISSION PROJECTS	—	—	268	—	268	268
Pension reserves	—	—	217	—	217	—
RFrancis Memorial	—	—	1,390	—	1,390	—
ST AUGUSTINE - BELLRINGERS	—	—	2,804	—	2,804	2,739
ST AUGUSTINE - CHURCH HALL	—	—	389	—	389	389
ST AUGUSTINE - OLD CHANCEL	—	—	3,800	—	3,800	3,800
ST AUGUSTINE - ORGAN	—	—	5,562	—	5,562	5,559
ST AUGUSTINE - REFURBISHMENT	—	—	34,068	—	34,068	9,831
ST AUGUSTINE CHURCH HALL LIGHTING	—	—	1,590	—	1,590	1,590
ST JOHN - BELL TOWER	—	—	247	—	247	247
ST JOHN - CHURCH MAINTENANCE	—	—	330	—	330	330
ST MICHAEL - ORGAN	—	—	70	—	70	70
ST MICHAEL - REBECCA SIMPSON	—	—	14,406	—	14,406	14,406
CHARITY						
ST MICHAEL - SARAH HOPKINS	—	—	1,168	—	1,168	1,168
St Michael - Church Roof	—	—	20	—	20	—

PCC of Brereton and Rugeley
Balance sheet as at 31 December 2021

	Total funds	Prior year funds
Fixed assets		
Tangible assets	52,918	52,918
	52,918	52,918
Current assets		
Debtors	11,338	6,950
Cash at bank and in hand	123,702	97,815
	135,040	104,765
Liabilities		
Creditors: Amounts falling due in one year	127,848	72,823
	127,848	72,823
Net current assets less current liabilities	7,191	31,941
Total assets less current liabilities	60,109	84,859
Total net assets less liabilities	60,109	84,859
Represented by		
Unrestricted		
General fund	(24,679)	27,245
General fund	2,935	3,951
Designated		
First Aid Course	(63)	—
Outreach & Mission	120	—
Restricted		
ST JOHN - BELL TOWER	247	247
Handrails - Restricted	310	310
CHURCH OF HOLY SPIRIT - CHURCH MAINTENANCE	170	170
IDS - 72 MAIN ROAD	2,807	2,807
IDS - 20 CHURCH STREET	1,531	1,531
IDS - 14 PEAKES ROAD	2,565	2,565
MENTAL HEALTH SUPPORT	3,762	3,597
CHURCH OF HOLY SPIRIT - MONDAY CLUB	20	20
ST AUGUSTINE - ORGAN	5,562	5,559
ST MICHAEL - ORGAN	70	70
OVERSEAS MISSION PROJECTS	268	268
ST AUGUSTINE - BELLRINGERS	2,804	2,739
PARISH WEEKEND	—	—
ST AUGUSTINE - REFURBISHMENT	34,068	9,831
RFrancis Memorial	1,390	—
ST MICHAEL - REBECCA SIMPSON CHARITY	14,406	14,406
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	131	131
ST MICHAEL - SARAH HOPKINS	1,168	1,168
ST JOHN - CHURCH MAINTENANCE	330	330
St Michael - Church Roof	20	—
Pension reserves	217	—
ST AUGUSTINE - OLD CHANCEL	3,800	3,800
Changing Room	120	—
CHURCHES TOGETHER	96	96
Future Generations	50	—
FAMILY WORKER PROJECT	3,900	2,035
ST AUGUSTINE CHURCH HALL LIGHTING	1,590	1,590
ST AUGUSTINE - CHURCH HALL	389	389
Funds of the church	60,109	84,859

PCC of Brereton and Rugeley

Statement of assets and liabilities - 2021

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
CHURCH HALL ST AUGUSTINE -	52,918	—	—	—	52,918	52,918
Totals	52,918	—	—	—	52,918	52,918
Current assets - Cash at bank and in hand						
Bank current account PCC HSBC 9620 -	1,213	—	7,111	—	8,325	6,891
Bank Current FAMILY WORKER PROJECT	—	—	1,865	—	1,865	1,865
HSBC -						
Bank current account GOOD SHEPHERD	2,935	—	—	—	2,935	3,951
HSBC -						
Bank current account HOLY SPIRIT	7,428	57	742	—	8,227	5,183
SANTAND -						
Bank current account ST AUGUSTINE	266	—	39,347	—	39,614	17,160
LLOYDS -						
Bank current account St John HSBC 7996 -	2,113	—	577	—	2,691	2,197
Bank a/c No1 ST MICHAEL LLOYDS 5168 -	4,847	—	1,295	—	6,142	6,701
Bank a/c No 2 ST MICHAEL NAT WEST 2353	2,591	—	15,574	—	18,165	18,165
-						
CCLA (CBF) PCC 620353001D -	2,534	—	—	—	2,534	2,532
CCLA (CBF) ST AUGUSTINE 620184001D -	14,009	—	3,800	—	17,809	17,799
CCLA (CBF) ST A BELLRING FUND	—	—	2,741	—	2,741	2,739
620184002D -						
CCLA (CBF) ST AUGUSTINE 620184005D -	—	—	389	—	389	389
CCLA (CBF) ST AUGUSTINE 620184006D -	—	—	5,232	—	5,232	5,229
IDS IDRUGE011 - 20 CHURCH STREET -	—	—	1,531	—	1,531	1,531
IDS IDBRER011 - 72 MAIN ROAD -	—	—	2,807	—	2,807	2,807
IDS IDRUGE012 - 14 PEAKES ROAD -	—	—	2,565	—	2,565	2,565
Cash in hand HOLY SPIRIT -	43	—	—	—	43	43
Bell Fund Cash in hand ST AUGUSTINE -	52	—	—	—	52	52
Cash in hand ST MICHAEL -	28	—	—	—	28	8
Totals	38,064	57	85,580	—	123,702	97,815
Current assets - Debtors						
Accounts Receivable -	11,338	—	—	—	11,338	6,950
Totals	11,338	—	—	—	11,338	6,950
Liabilities - Agency accounts						
Agency collections -	—	—	3,784	—	3,784	2,052
Totals	—	—	3,784	—	3,784	2,052
Liabilities - Creditors: Amounts falling due in one year						
Historic Funeral Fees (due to Diocese) -	5,500	—	—	—	5,500	5,500
Accounts Payable – parish share due	118,564	—	—	—	118,564	65,271
Totals	124,064	—	—	—	124,064	70,771
Grand total	(21,743)	57	81,796	—	60,109	84,859

Summary of Assets by Fund - 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	52,918	-	-	-	52,918
Investment Assets	-	-	-	-	-
Current Assets	49,049	-	55,716	-	104,765
Current Liabilities	(70,771)	-	(2,053)	-	(72,824)
	31,196	-	53,663	-	84,859

Cash at Bank and in hand - 2020

	Unrestricted £	Restricted £	Endowment £	2020 Total £	2019 £
Current Accounts	25,462	36,653	-	62,115	64,420
Deposit Accounts	-	-	-	-	217
CBF Deposit Accounts	16,533	12,159	-	28,692	28,628
Interior Decorating Scheme	-	6,904	-	6,904	6,716
Petty Cash	104	-	-	104	81
	42,099	55,716	-	97,815	100,061

Fund movement by type - 2021

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
BELL - ST JOHN - BELL TOWER						
Restricted	247	—	—	—	—	247
Sub-total for BELL	247	—	—	—	—	247
BELLSSTA - ST AUGUSTINE - BELLR						
Restricted	2,739	65	—	—	—	2,804
Sub-total for BELLSSTA	2,739	65	—	—	—	2,804
CHANCELSTA - ST AUGUSTINE - OLD C						
Restricted	3,800	—	—	—	—	3,800
Sub-total for CHANCELSTA	3,800	—	—	—	—	3,800
CHNG RM - Changing Room						
Restricted	—	825	705	—	—	120
Sub-total for CHNG RM	—	825	705	—	—	120
ChTog - CHURCHES TOGETHER						
Restricted	96	—	—	—	—	96
Sub-total for ChTog	96	—	—	—	—	96
FIRSTAID - First Aid Course						
Designated	—	315	378	—	—	(63)
Sub-total for FIRSTAID	—	315	378	—	—	(63)
FUT GEN - Future Generations						
Restricted	—	50	—	—	—	50
Sub-total for FUT GEN	—	50	—	—	—	50
FWP - FAMILY WORKER PROJEC						
Restricted	2,035	1,865	—	—	—	3,900
Sub-total for FWP	2,035	1,865	—	—	—	3,900
General - General fund						
Unrestricted	31,196	117,390	170,330	—	—	(21,743)
Sub-total for General	31,196	117,390	170,330	—	—	(21,743)
HALL LIGHT - ST AUGUSTINE CHURCH						
Restricted	1,590	—	—	—	—	1,590
Sub-total for HALL LIGHT	1,590	—	—	—	—	1,590
HALLSTAUG - ST AUGUSTINE - CHURC						
Restricted	389	0	—	—	—	389
Sub-total for HALLSTAUG	389	0	—	—	—	389
HANDRAILS - Handrails - Restrict						

Restricted	310	—	—	—	—	310
Sub-total for HANDRAILS	310	—	—	—	—	310
HSChurchMt - CHURCH OF HOLY SPIRI						
Restricted	170	—	—	—	—	170
Sub-total for HSChurchMt	170	—	—	—	—	170
IDBRER011 - IDS - 72 MAIN ROAD						
Restricted	2,807	—	—	—	—	2,807
Sub-total for IDBRER011	2,807	—	—	—	—	2,807
IDRUGE011 - IDS - 20 CHURCH STRE						
Restricted	1,531	—	—	—	—	1,531
Sub-total for IDRUGE011	1,531	—	—	—	—	1,531
IDRUGE012 - IDS - 14 PEAKES ROAD						
Restricted	2,565	—	—	—	—	2,565
Sub-total for IDRUGE012	2,565	—	—	—	—	2,565
MENTALHEAL - MENTAL HEALTH SUPPOR						
Restricted	3,597	725	560	—	—	3,762
Sub-total for MENTALHEAL	3,597	725	560	—	—	3,762
MONDAYCLUB - CHURCH OF HOLY SPIRI						
Restricted	20	—	—	—	—	20
Sub-total for MONDAYCLUB	20	—	—	—	—	20
ORGANSTA - ST AUGUSTINE - ORGAN						
Restricted	5,559	2	—	—	—	5,562
Sub-total for ORGANSTA	5,559	2	—	—	—	5,562
ORGANSTM - ST MICHAEL - ORGAN						
Restricted	70	—	—	—	—	70
Sub-total for ORGANSTM	70	—	—	—	—	70
OUTREACHMI - Outreach & Mission						
Designated	—	120	—	—	—	120
Sub-total for OUTREACHMI	—	120	—	—	—	120
OVERSEASMP - OVERSEAS MISSION PRO						
Restricted	268	—	—	—	—	268
Sub-total for OVERSEASMP	268	—	—	—	—	268
PWEEKEND - PARISH WEEKEND						
Restricted	—	—	—	—	—	—
Sub-total for PWEEKEND	—	—	—	—	—	—
REFURBSTA - ST AUGUSTINE - REFUR						
Restricted	9,831	32,725	8,487	—	—	34,068
Sub-total for REFURBSTA	9,831	32,725	8,487	—	—	34,068
RF MEM - RFrancis Memorial						
Restricted	—	1,390	—	—	—	1,390
Sub-total for RF MEM	—	1,390	—	—	—	1,390
RSIMPSON - ST MICHAEL - REBECCA						
Restricted	14,406	—	—	—	—	14,406
Sub-total for RSIMPSON	14,406	—	—	—	—	14,406
SHOPKINS - CHURCH OF HOLY SPIRI						
Restricted	131	—	—	—	—	131
Sub-total for SHOPKINS	131	—	—	—	—	131
SHPOKINSSM - ST MICHAEL - SARAH H						
Restricted	1,168	—	—	—	—	1,168
Sub-total for SHPOKINSSM	1,168	—	—	—	—	1,168
SJChurchMt - ST JOHN - CHURCH MAI						
Restricted	330	—	—	—	—	330
Sub-total for SJChurchMt	330	—	—	—	—	330
St Michael - St Michael - Church						
Restricted	—	20	—	—	—	20
Sub-total for St Michael	—	20	—	—	—	20

ZPension - Pension reserves

Restricted	—	271	54	—	—	217
Sub-total for ZPension	—	271	54	—	—	217
Grand total	84,859	155,765	180,515	—	—	60,109

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
Holy Spirit - 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

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	94,707	(135,644)	-	(4)	31,196
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	-	-	-	-	-	-
Total Funds	124,986	96,063	(136,190)	-	-	84,859

Analysis of income and expenditure for the year ended 31 December 2021

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
Gift Aid - Bank	24,547	—	—	—	24,547	23,623
Gift Aid - Envelopes	12,822	—	—	—	12,822	15,112
Other planned giving	10,467	—	—	—	10,467	10,100
Loose plate collections	7,333	—	—	—	7,333	5,849
Contactless	4,230	—	—	—	4,230	184
One-off Gift Aid gifts	798	—	200	—	998	1,489
Donations appeals etc	8,429	435	23,450	—	32,314	11,497
Donations - Just Giving	1,047	—	—	—	1,047	24
Tax recoverable on Gift Aid	12,806	—	—	—	12,806	13,072
Legacies	—	—	—	—	—	500
Non-recurring one-off grants	—	—	14,014	—	14,014	—
Fundraising	7,202	—	271	—	7,473	1,447
Total	89,684	435	37,935	—	128,055	82,902
Income from charitable activities						
Fees for weddings and funerals	11,428	—	—	—	11,428	7,324
Local fees - heating, travel etc	3,399	—	—	—	3,399	2,568
Total	14,827	—	—	—	14,827	9,892
Other trading activities						
Church Outings	—	—	—	—	—	(1,509)
Church hall lettings	2,754	—	—	—	2,754	3,445
Photocopier - cont's pers/bus use	37	—	—	—	37	23
Total	2,791	—	—	—	2,791	1,959
Investments						
Bank and building society interest	10	—	4	—	14	309
Total	10	—	4	—	14	309
Other income						
St Augustine's Contribution to Parish	3,540	—	—	—	3,540	3,870
Of						
St Michael's Contribution to Parish	3,391	—	—	—	3,391	3,432
Offi						
Holy Spirit's Contribution to Parish	2,589	—	—	—	2,589	2,344
St John's Contribution to Parish	555	—	—	—	555	334
Office						
Total	10,076	—	—	—	10,076	9,981
INCOME TOTAL	117,390	435	37,939	—	155,765	105,045

EXPENDITURE

Raising funds

Costs of stewardship campaign	305	—	—	—	305	347
Costs of fetes & other events	1,013	—	54	—	1,067	—
Bank charges	303	—	—	—	303	257
Total	1,622	—	54	—	1,676	605

Expenditure on charitable activities

Charitable Giving	1,352	—	—	—	1,352	1,016
Home mission	554	—	—	—	554	721
Ministry parish share etc	98,390	—	—	—	98,390	87,764
Salary of parish administrator	4,292	—	—	—	4,292	3,723
Cleaner salary	2,734	—	—	—	2,734	3,015
Employment costs - RTI etc	—	—	—	—	—	45
Organist costs	2,111	—	—	—	2,111	1,176
Working expenses of incumbent	1,147	—	—	—	1,147	942
Other Clergy Expenses	20	—	—	—	20	1,341
Curate Expenses	696	—	—	—	696	427
Parsonage house expenses	—	—	—	—	—	162
Education	1,315	—	—	—	1,315	—
Parish training and mission	55	378	—	—	433	1,084
Payment to Parish Office by a DCC	16,810	—	—	—	16,810	9,981
Church running - insurance	11,169	—	—	—	11,169	11,111
Church office - telephone	553	—	—	—	553	533
Website maintenance	45	—	—	—	45	1,035
IT and Licenses	699	—	—	—	699	—
Computer equipment	568	—	—	—	568	—
Organ / piano tuning	70	—	—	—	70	359
Church maintenance	7,975	—	8,487	—	16,462	3,289
Cleaning	428	—	—	—	428	915
Upkeep of services	1,145	—	—	—	1,145	689
Upkeep of churchyard	661	—	—	—	661	80
Administration	151	—	—	—	151	548
Subscriptions	345	—	—	—	345	412
Postage	—	—	—	—	—	4
Photocopying	974	—	—	—	974	1,783
Stationery	297	—	—	—	297	374
Church running - electric	2,975	—	—	—	2,975	1,929
Church running - gas	7,443	—	—	—	7,443	6,352
Church running - water	691	—	—	—	691	594
Church running - heating and lighting	695	—	—	—	695	168
Mental Health Work	—	—	1,265	—	1,265	—
Hall running - maintenance	616	—	—	—	616	2,080
Governance costs examination/audit fee	1,000	—	—	—	1,000	—
Church major repairs - structure	—	—	—	—	—	900
Church major repairs - installation	717	—	—	—	717	—
Total	168,708	378	9,752	—	178,838	144,566
EXPENDITURE TOTAL	170,330	378	9,806	—	180,515	145,171
GRAND TOTAL	(52,940)	57	28,133	—	(24,749)	(40,126)

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.

Staff Costs

	2021	2020
Wages & Salaries	£ 9,137	£ 7,961
Average number of employees	4	5

During the year the PCC employed a secretary 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.

Trustees' Remuneration & Expenses

2 Trustees have been reimbursed £1,863 (2020 £2,475) for travel and phone expenses incurred during the year.

Related Parties

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 £9,824. (2020 £9,784)

Fees for the examination of the accounts

	2021 £	2020 £
Independent Examiner's fees	500	500
Other fees (eg accountancy services) paid to the Independent Examiner	700	500

Analysis of Transfer between Funds - 2021

None

Analysis of Transfer between Funds - 2020

St Augustine bellringers account

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

Fixed Assets

a. Tangible Fixed Assets

	Freehold Buildings (Church Hall) £		Total £
Cost or Valuation			
As at 1 st Jan	52,918		52,918
Additions in the year			
Disposal in the year			
Revaluation (if any)			
Value at 31st Dec	52,918		52,918
Accumulated Depreciation			
As at 1 st Jan			
Charge for the year			
Disposals			
Value at 31st Dec	0		0
Net Book Value at 1 st Jan 2021	52,918		52,918
Net Book Value at 31st Dec 2021	52,918		52,918

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.

b. Fixed Asset Investments

None

Current Assets

Debtors

	2021 £	2020 £
Gift aid recoverable	7,926	6,950
Prepayments and accrued income	-	-
Other debtors	-	-
Total	7,926	6,950

Liabilities

Amounts falling due in one year

	2021 £	2020 £
Accruals	-	1,000
Diocesan parish share	118,564	65,271
Diocesan Fees 2014-2018	5,500	5,500
Other creditors (agency)	3,784	2,053
Total	127,848	73,824

Statement of Financial Activities - 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowments Funds £	Total Funds 2020 £
Incoming Resources					
Income and Endowments from:					
Donations and Legacies	79,255	-	2,200	-	81,455
Activities for Generating Funds	1,448	-	-	-	1,448
Income from Investments	86	-	223	-	309
Church Activities	13,212	-	(1,360)	-	11,852
Other	-	-	-	-	-
Total	94,000	-	1,063	-	95,064
Resources Expended					
Expenditure on:					
Raising Funds	347	-	-	-	347
Church Activities	135,296	-	546	-	135,843
Other	-	-	-	-	-
Total	135,644	-	546	-	136,190
Net Income/(Expenditure) before investment gains/(losses)	(41,644)	-	517	-	(41,127)
Net gain/(losses) on investments	-	-	-	-	-
Net Income/(Expenditure)	(41,644)	-	517	-	(41,127)
Transfer between Funds	(4)	-	4	-	-
Net Movement in Funds	(41,647)	-	521	-	(41,127)
Total Funds brought forward	72,136	-	52,850	-	124,986
Total Funds carried forward	30,489	-	53,371	-	83,859

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 2021 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) and 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 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:
Jonathan Hill FCMA CGMA
Lichfield Diocesan Board of Finance
St Marys House, The Close, Lichfield. WS13 7LD

Date:

The Parochial Church Council of Brereton and Rugeley

Financial Statements for the Year Ended 31st December 2021

Accounting 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.

Cashflow 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.

Going Concern

The Parish is finding Unrestricted Reserves are still depleting quickly. At 31.12.2021 they were £21,743 in deficit (2020 £31,196 positive). The PCC are striving to fund raise to try to cover some of the existing and future commitments but have been hampered by the Covid pandemic. The Unrestricted Reserves include £118,564 (2020 £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 Re-organisation. 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.

Accounting 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.

Description 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.

Income

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.

Expenditure

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.

Governance 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.

Fixed Assets

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.

Investments

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

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

Creditors 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.

PCC of Brereton and Rugeley
Statement of Financial Activities for the year ended 31 December 2021

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	89,684	435	37,935	—	128,055	82,902
Income from charitable activities	14,827	—	—	—	14,827	9,892
Other trading activities	2,791	—	—	—	2,791	1,959
Investments	10	—	4	—	14	309
Other income	10,076	—	—	—	10,076	9,981
Total income	117,390	435	37,939	—	155,765	105,045
Expenditure on:						
Raising funds	1,622	—	54	—	1,676	605
Expenditure on charitable activities	168,708	378	9,752	—	178,838	144,566
Total expenditure	170,330	378	9,806	—	180,515	145,171
Net income / (expenditure) resources before transfer	(52,940)	57	28,133	—	(24,749)	(40,126)
Transfers						
Gross transfers between funds - in	—	—	—	—	—	3
Gross transfers between funds - out	—	—	—	—	—	(3)
Other recognised gains / losses						
Net movement in funds	(52,940)	57	28,133	—	(24,749)	(40,126)
Total funds brought forward	31,196	—	53,663	—	84,859	124,986
Total funds carried forward	(21,743)	57	81,796	—	60,109	84,859
Represented by						
Unrestricted						
General fund	(21,743)	—	—	—	(21,743)	31,196
Designated						
First Aid Course	—	(63)	—	—	(63)	—
Outreach & Mission	—	120	—	—	120	—
Restricted						
CHURCH OF HOLY SPIRIT - CHURCH MAINTENANCE	—	—	170	—	170	170
CHURCH OF HOLY SPIRIT - MONDAY CLUB	—	—	20	—	20	20
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	—	—	131	—	131	131
CHURCHES TOGETHER	—	—	96	—	96	96
Changing Room	—	—	120	—	120	—
FAMILY WORKER PROJECT	—	—	3,900	—	3,900	2,035
Future Generations	—	—	50	—	50	—
Handrails - Restricted	—	—	310	—	310	310
IDS - 14 PEAKES ROAD	—	—	2,565	—	2,565	2,565
IDS - 20 CHURCH STREET	—	—	1,531	—	1,531	1,531
IDS - 72 MAIN ROAD	—	—	2,807	—	2,807	2,807
MENTAL HEALTH SUPPORT	—	—	3,762	—	3,762	3,597
OVERSEAS MISSION PROJECTS	—	—	268	—	268	268
Pension reserves	—	—	217	—	217	—
RFrancis Memorial	—	—	1,390	—	1,390	—
ST AUGUSTINE - BELLRINGERS	—	—	2,804	—	2,804	2,739
ST AUGUSTINE - CHURCH HALL	—	—	389	—	389	389
ST AUGUSTINE - OLD CHANCEL	—	—	3,800	—	3,800	3,800
ST AUGUSTINE - ORGAN	—	—	5,562	—	5,562	5,559
ST AUGUSTINE - REFURBISHMENT	—	—	34,068	—	34,068	9,831
ST AUGUSTINE CHURCH HALL LIGHTING	—	—	1,590	—	1,590	1,590
ST JOHN - BELL TOWER	—	—	247	—	247	247
ST JOHN - CHURCH MAINTENANCE	—	—	330	—	330	330
ST MICHAEL - ORGAN	—	—	70	—	70	70
ST MICHAEL - REBECCA SIMPSON	—	—	14,406	—	14,406	14,406
CHARITY						
ST MICHAEL - SARAH HOPKINS	—	—	1,168	—	1,168	1,168
St Michael - Church Roof	—	—	20	—	20	—

PCC of Brereton and Rugeley
Balance sheet as at 31 December 2021

	Total funds	Prior year funds
Fixed assets		
Tangible assets	52,918	52,918
	52,918	52,918
Current assets		
Debtors	11,338	6,950
Cash at bank and in hand	123,702	97,815
	135,040	104,765
Liabilities		
Creditors: Amounts falling due in one year	127,848	72,823
	127,848	72,823
Net current assets less current liabilities	7,191	31,941
Total assets less current liabilities	60,109	84,859
Total net assets less liabilities	60,109	84,859
Represented by		
Unrestricted		
General fund	(24,679)	27,245
General fund	2,935	3,951
Designated		
First Aid Course	(63)	—
Outreach & Mission	120	—
Restricted		
ST JOHN - BELL TOWER	247	247
Handrails - Restricted	310	310
CHURCH OF HOLY SPIRIT - CHURCH MAINTENANCE	170	170
IDS - 72 MAIN ROAD	2,807	2,807
IDS - 20 CHURCH STREET	1,531	1,531
IDS - 14 PEAKES ROAD	2,565	2,565
MENTAL HEALTH SUPPORT	3,762	3,597
CHURCH OF HOLY SPIRIT - MONDAY CLUB	20	20
ST AUGUSTINE - ORGAN	5,562	5,559
ST MICHAEL - ORGAN	70	70
OVERSEAS MISSION PROJECTS	268	268
ST AUGUSTINE - BELLRINGERS	2,804	2,739
PARISH WEEKEND	—	—
ST AUGUSTINE - REFURBISHMENT	34,068	9,831
RFrancis Memorial	1,390	—
ST MICHAEL - REBECCA SIMPSON CHARITY	14,406	14,406
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	131	131
ST MICHAEL - SARAH HOPKINS	1,168	1,168
ST JOHN - CHURCH MAINTENANCE	330	330
St Michael - Church Roof	20	—
Pension reserves	217	—
ST AUGUSTINE - OLD CHANCEL	3,800	3,800
Changing Room	120	—
CHURCHES TOGETHER	96	96
Future Generations	50	—
FAMILY WORKER PROJECT	3,900	2,035
ST AUGUSTINE CHURCH HALL LIGHTING	1,590	1,590
ST AUGUSTINE - CHURCH HALL	389	389
Funds of the church	60,109	84,859

PCC of Brereton and Rugeley

Statement of assets and liabilities - 2021

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
CHURCH HALL ST AUGUSTINE -	52,918	—	—	—	52,918	52,918
Totals	52,918	—	—	—	52,918	52,918
Current assets - Cash at bank and in hand						
Bank current account PCC HSBC 9620 -	1,213	—	7,111	—	8,325	6,891
Bank Current FAMILY WORKER PROJECT	—	—	1,865	—	1,865	1,865
HSBC -						
Bank current account GOOD SHEPHERD	2,935	—	—	—	2,935	3,951
HSBC -						
Bank current account HOLY SPIRIT	7,428	57	742	—	8,227	5,183
SANTAND -						
Bank current account ST AUGUSTINE	266	—	39,347	—	39,614	17,160
LLOYDS -						
Bank current account St John HSBC 7996 -	2,113	—	577	—	2,691	2,197
Bank a/c No1 ST MICHAEL LLOYDS 5168 -	4,847	—	1,295	—	6,142	6,701
Bank a/c No 2 ST MICHAEL NAT WEST 2353	2,591	—	15,574	—	18,165	18,165
-						
CCLA (CBF) PCC 620353001D -	2,534	—	—	—	2,534	2,532
CCLA (CBF) ST AUGUSTINE 620184001D -	14,009	—	3,800	—	17,809	17,799
CCLA (CBF) ST A BELLRING FUND	—	—	2,741	—	2,741	2,739
620184002D -						
CCLA (CBF) ST AUGUSTINE 620184005D -	—	—	389	—	389	389
CCLA (CBF) ST AUGUSTINE 620184006D -	—	—	5,232	—	5,232	5,229
IDS IDRUGE011 - 20 CHURCH STREET -	—	—	1,531	—	1,531	1,531
IDS IDBRER011 - 72 MAIN ROAD -	—	—	2,807	—	2,807	2,807
IDS IDRUGE012 - 14 PEAKES ROAD -	—	—	2,565	—	2,565	2,565
Cash in hand HOLY SPIRIT -	43	—	—	—	43	43
Bell Fund Cash in hand ST AUGUSTINE -	52	—	—	—	52	52
Cash in hand ST MICHAEL -	28	—	—	—	28	8
Totals	38,064	57	85,580	—	123,702	97,815
Current assets - Debtors						
Accounts Receivable -	11,338	—	—	—	11,338	6,950
Totals	11,338	—	—	—	11,338	6,950
Liabilities - Agency accounts						
Agency collections -	—	—	3,784	—	3,784	2,052
Totals	—	—	3,784	—	3,784	2,052
Liabilities - Creditors: Amounts falling due in one year						
Historic Funeral Fees (due to Diocese) -	5,500	—	—	—	5,500	5,500
Accounts Payable – parish share due	118,564	—	—	—	118,564	65,271
Totals	124,064	—	—	—	124,064	70,771
Grand total	(21,743)	57	81,796	—	60,109	84,859

Summary of Assets by Fund - 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	52,918	-	-	-	52,918
Investment Assets	-	-	-	-	-
Current Assets	49,049	-	55,716	-	104,765
Current Liabilities	(70,771)	-	(2,053)	-	(72,824)
	31,196	-	53,663	-	84,859

Cash at Bank and in hand - 2020

	Unrestricted £	Restricted £	Endowment £	2020 Total £	2019 £
Current Accounts	25,462	36,653	-	62,115	64,420
Deposit Accounts	-	-	-	-	217
CBF Deposit Accounts	16,533	12,159	-	28,692	28,628
Interior Decorating Scheme	-	6,904	-	6,904	6,716
Petty Cash	104	-	-	104	81
	42,099	55,716	-	97,815	100,061

Fund movement by type - 2021

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
BELL - ST JOHN - BELL TOWER						
Restricted	247	—	—	—	—	247
Sub-total for BELL	247	—	—	—	—	247
BELLSSTA - ST AUGUSTINE - BELLR						
Restricted	2,739	65	—	—	—	2,804
Sub-total for BELLSSTA	2,739	65	—	—	—	2,804
CHANCELSTA - ST AUGUSTINE - OLD C						
Restricted	3,800	—	—	—	—	3,800
Sub-total for CHANCELSTA	3,800	—	—	—	—	3,800
CHNG RM - Changing Room						
Restricted	—	825	705	—	—	120
Sub-total for CHNG RM	—	825	705	—	—	120
ChTog - CHURCHES TOGETHER						
Restricted	96	—	—	—	—	96
Sub-total for ChTog	96	—	—	—	—	96
FIRSTAID - First Aid Course						
Designated	—	315	378	—	—	(63)
Sub-total for FIRSTAID	—	315	378	—	—	(63)
FUT GEN - Future Generations						
Restricted	—	50	—	—	—	50
Sub-total for FUT GEN	—	50	—	—	—	50
FWP - FAMILY WORKER PROJEC						
Restricted	2,035	1,865	—	—	—	3,900
Sub-total for FWP	2,035	1,865	—	—	—	3,900
General - General fund						
Unrestricted	31,196	117,390	170,330	—	—	(21,743)
Sub-total for General	31,196	117,390	170,330	—	—	(21,743)
HALL LIGHT - ST AUGUSTINE CHURCH						
Restricted	1,590	—	—	—	—	1,590
Sub-total for HALL LIGHT	1,590	—	—	—	—	1,590
HALLSTAUG - ST AUGUSTINE - CHURC						
Restricted	389	0	—	—	—	389
Sub-total for HALLSTAUG	389	0	—	—	—	389
HANDRAILS - Handrails - Restrict						

Restricted	310	—	—	—	—	310
Sub-total for HANDRAILS	310	—	—	—	—	310
HSChurchMt - CHURCH OF HOLY SPIRI						
Restricted	170	—	—	—	—	170
Sub-total for HSChurchMt	170	—	—	—	—	170
IDBRER011 - IDS - 72 MAIN ROAD						
Restricted	2,807	—	—	—	—	2,807
Sub-total for IDBRER011	2,807	—	—	—	—	2,807
IDRUGE011 - IDS - 20 CHURCH STRE						
Restricted	1,531	—	—	—	—	1,531
Sub-total for IDRUGE011	1,531	—	—	—	—	1,531
IDRUGE012 - IDS - 14 PEAKES ROAD						
Restricted	2,565	—	—	—	—	2,565
Sub-total for IDRUGE012	2,565	—	—	—	—	2,565
MENTALHEAL - MENTAL HEALTH SUPPOR						
Restricted	3,597	725	560	—	—	3,762
Sub-total for MENTALHEAL	3,597	725	560	—	—	3,762
MONDAYCLUB - CHURCH OF HOLY SPIRI						
Restricted	20	—	—	—	—	20
Sub-total for MONDAYCLUB	20	—	—	—	—	20
ORGANSTA - ST AUGUSTINE - ORGAN						
Restricted	5,559	2	—	—	—	5,562
Sub-total for ORGANSTA	5,559	2	—	—	—	5,562
ORGANSTM - ST MICHAEL - ORGAN						
Restricted	70	—	—	—	—	70
Sub-total for ORGANSTM	70	—	—	—	—	70
OUTREACHMI - Outreach & Mission						
Designated	—	120	—	—	—	120
Sub-total for OUTREACHMI	—	120	—	—	—	120
OVERSEASMP - OVERSEAS MISSION PRO						
Restricted	268	—	—	—	—	268
Sub-total for OVERSEASMP	268	—	—	—	—	268
PWEEKEND - PARISH WEEKEND						
Restricted	—	—	—	—	—	—
Sub-total for PWEEKEND	—	—	—	—	—	—
REFURBSTA - ST AUGUSTINE - REFUR						
Restricted	9,831	32,725	8,487	—	—	34,068
Sub-total for REFURBSTA	9,831	32,725	8,487	—	—	34,068
RF MEM - RFrancis Memorial						
Restricted	—	1,390	—	—	—	1,390
Sub-total for RF MEM	—	1,390	—	—	—	1,390
RSIMPSON - ST MICHAEL - REBECCA						
Restricted	14,406	—	—	—	—	14,406
Sub-total for RSIMPSON	14,406	—	—	—	—	14,406
SHOPKINS - CHURCH OF HOLY SPIRI						
Restricted	131	—	—	—	—	131
Sub-total for SHOPKINS	131	—	—	—	—	131
SHPOKINSSM - ST MICHAEL - SARAH H						
Restricted	1,168	—	—	—	—	1,168
Sub-total for SHPOKINSSM	1,168	—	—	—	—	1,168
SJChurchMt - ST JOHN - CHURCH MAI						
Restricted	330	—	—	—	—	330
Sub-total for SJChurchMt	330	—	—	—	—	330
St Michael - St Michael - Church						
Restricted	—	20	—	—	—	20
Sub-total for St Michael	—	20	—	—	—	20

ZPension - Pension reserves

Restricted	—	271	54	—	—	217
Sub-total for ZPension	—	271	54	—	—	217
Grand total	84,859	155,765	180,515	—	—	60,109

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
Holy Spirit - 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

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	94,707	(135,644)	-	(4)	31,196
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	-	-	-	-	-	-
Total Funds	124,986	96,063	(136,190)	-	-	84,859

Analysis of income and expenditure for the year ended 31 December 2021

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
Gift Aid - Bank	24,547	—	—	—	24,547	23,623
Gift Aid - Envelopes	12,822	—	—	—	12,822	15,112
Other planned giving	10,467	—	—	—	10,467	10,100
Loose plate collections	7,333	—	—	—	7,333	5,849
Contactless	4,230	—	—	—	4,230	184
One-off Gift Aid gifts	798	—	200	—	998	1,489
Donations appeals etc	8,429	435	23,450	—	32,314	11,497
Donations - Just Giving	1,047	—	—	—	1,047	24
Tax recoverable on Gift Aid	12,806	—	—	—	12,806	13,072
Legacies	—	—	—	—	—	500
Non-recurring one-off grants	—	—	14,014	—	14,014	—
Fundraising	7,202	—	271	—	7,473	1,447
Total	89,684	435	37,935	—	128,055	82,902
Income from charitable activities						
Fees for weddings and funerals	11,428	—	—	—	11,428	7,324
Local fees - heating, travel etc	3,399	—	—	—	3,399	2,568
Total	14,827	—	—	—	14,827	9,892
Other trading activities						
Church Outings	—	—	—	—	—	(1,509)
Church hall lettings	2,754	—	—	—	2,754	3,445
Photocopier - cont's pers/bus use	37	—	—	—	37	23
Total	2,791	—	—	—	2,791	1,959
Investments						
Bank and building society interest	10	—	4	—	14	309
Total	10	—	4	—	14	309
Other income						
St Augustine's Contribution to Parish	3,540	—	—	—	3,540	3,870
Of						
St Michael's Contribution to Parish	3,391	—	—	—	3,391	3,432
Offi						
Holy Spirit's Contribution to Parish	2,589	—	—	—	2,589	2,344
St John's Contribution to Parish	555	—	—	—	555	334
Office						
Total	10,076	—	—	—	10,076	9,981
INCOME TOTAL	117,390	435	37,939	—	155,765	105,045

EXPENDITURE

Raising funds

Costs of stewardship campaign	305	—	—	—	305	347
Costs of fetes & other events	1,013	—	54	—	1,067	—
Bank charges	303	—	—	—	303	257
Total	1,622	—	54	—	1,676	605

Expenditure on charitable activities

Charitable Giving	1,352	—	—	—	1,352	1,016
Home mission	554	—	—	—	554	721
Ministry parish share etc	98,390	—	—	—	98,390	87,764
Salary of parish administrator	4,292	—	—	—	4,292	3,723
Cleaner salary	2,734	—	—	—	2,734	3,015
Employment costs - RTI etc	—	—	—	—	—	45
Organist costs	2,111	—	—	—	2,111	1,176
Working expenses of incumbent	1,147	—	—	—	1,147	942
Other Clergy Expenses	20	—	—	—	20	1,341
Curate Expenses	696	—	—	—	696	427
Parsonage house expenses	—	—	—	—	—	162
Education	1,315	—	—	—	1,315	—
Parish training and mission	55	378	—	—	433	1,084
Payment to Parish Office by a DCC	16,810	—	—	—	16,810	9,981
Church running - insurance	11,169	—	—	—	11,169	11,111
Church office - telephone	553	—	—	—	553	533
Website maintenance	45	—	—	—	45	1,035
IT and Licenses	699	—	—	—	699	—
Computer equipment	568	—	—	—	568	—
Organ / piano tuning	70	—	—	—	70	359
Church maintenance	7,975	—	8,487	—	16,462	3,289
Cleaning	428	—	—	—	428	915
Upkeep of services	1,145	—	—	—	1,145	689
Upkeep of churchyard	661	—	—	—	661	80
Administration	151	—	—	—	151	548
Subscriptions	345	—	—	—	345	412
Postage	—	—	—	—	—	4
Photocopying	974	—	—	—	974	1,783
Stationery	297	—	—	—	297	374
Church running - electric	2,975	—	—	—	2,975	1,929
Church running - gas	7,443	—	—	—	7,443	6,352
Church running - water	691	—	—	—	691	594
Church running - heating and lighting	695	—	—	—	695	168
Mental Health Work	—	—	1,265	—	1,265	—
Hall running - maintenance	616	—	—	—	616	2,080
Governance costs examination/audit fee	1,000	—	—	—	1,000	—
Church major repairs - structure	—	—	—	—	—	900
Church major repairs - installation	717	—	—	—	717	—
Total	168,708	378	9,752	—	178,838	144,566
EXPENDITURE TOTAL	170,330	378	9,806	—	180,515	145,171
GRAND TOTAL	(52,940)	57	28,133	—	(24,749)	(40,126)

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.

Staff Costs

	2021	2020
Wages & Salaries	£ 9,137	£ 7,961
Average number of employees	4	5

During the year the PCC employed a secretary 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.

Trustees' Remuneration & Expenses

2 Trustees have been reimbursed £1,863 (2020 £2,475) for travel and phone expenses incurred during the year.

Related Parties

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 £9,824. (2020 £9,784)

Fees for the examination of the accounts

	2021 £	2020 £
Independent Examiner's fees	500	500
Other fees (eg accountancy services) paid to the Independent Examiner	700	500

Analysis of Transfer between Funds - 2021

None

Analysis of Transfer between Funds - 2020

St Augustine bellringers account

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

Fixed Assets

a. Tangible Fixed Assets

	Freehold Buildings (Church Hall) £		Total £
Cost or Valuation			
As at 1 st Jan	52,918		52,918
Additions in the year			
Disposal in the year			
Revaluation (if any)			
Value at 31st Dec	52,918		52,918
Accumulated Depreciation			
As at 1 st Jan			
Charge for the year			
Disposals			
Value at 31st Dec	0		0
Net Book Value at 1 st Jan 2021	52,918		52,918
Net Book Value at 31st Dec 2021	52,918		52,918

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.

b. Fixed Asset Investments

None

Current Assets

Debtors

	2021 £	2020 £
Gift aid recoverable	7,926	6,950
Prepayments and accrued income	-	-
Other debtors	-	-
Total	7,926	6,950

Liabilities

Amounts falling due in one year

	2021 £	2020 £
Accruals	-	1,000
Diocesan parish share	118,564	65,271
Diocesan Fees 2014-2018	5,500	5,500
Other creditors (agency)	3,784	2,053
Total	127,848	73,824

Statement of Financial Activities - 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowments Funds £	Total Funds 2020 £
Incoming Resources					
Income and Endowments from:					
Donations and Legacies	79,255	-	2,200	-	81,455
Activities for Generating Funds	1,448	-	-	-	1,448
Income from Investments	86	-	223	-	309
Church Activities	13,212	-	(1,360)	-	11,852
Other	-	-	-	-	-
Total	94,000	-	1,063	-	95,064
Resources Expended					
Expenditure on:					
Raising Funds	347	-	-	-	347
Church Activities	135,296	-	546	-	135,843
Other	-	-	-	-	-
Total	135,644	-	546	-	136,190
Net Income/(Expenditure) before investment gains/(losses)	(41,644)	-	517	-	(41,127)
Net gain/(losses) on investments	-	-	-	-	-
Net Income/(Expenditure)	(41,644)	-	517	-	(41,127)
Transfer between Funds	(4)	-	4	-	-
Net Movement in Funds	(41,647)	-	521	-	(41,127)
Total Funds brought forward	72,136	-	52,850	-	124,986
Total Funds carried forward	30,489	-	53,371	-	83,859