

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

For the year ended 31st December 2023

Charity registration number: 1130795

The Parochial Church Council of Brereton & Rugeley
Trustees' Annual Report for the year ended 31st December 2023
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, 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
- Our Churches are also open as Places of Welcome through the Places of Welcome charity group

Achievements and Performance and Overview

Ministry and Mission during 2023 – Parish of Brereton and Rugeley

The Parish of Brereton and Rugeley Parish alongside the Parish of Armitage with Handsacre continue to strive to minister to all peoples living within the boundaries of the benefice and seek to love, care for and support our brothers and sisters in Christ across the churches of the benefice.

The regular pattern of worship of alternating Morning Worship with Holy Communion services has continued throughout the year and has enabled the ministries of our lay members of the Ministry Team to develop significantly. Neil Bateman has now finished his reader training and was licensed in September to bring the number of licensed readers in our Ministry Team to four!

A monthly benefice service at one of the churches across the benefice has begun to strengthen relationships between members of our different churches, but there is much room for growth in this area and listening to our congregations, this was changed to bi-monthly instead so there was less disruption to the Sunday School at Church of the Holy Spirit and pastorally for our congregations too.

A Benefice Praise service has taken place monthly at Church of the Holy Spirit where those wishing to worship through singing worship songs and hymns come together on the last Friday of each month.

During Good Friday, Churches Together, including some of our congregation members went on a Walk of Witness starting with prayer at Rugeley Community Church, through the town of Rugeley and finishing with prayer and hot cross buns at Victory Church. Members of St Michael's Church, Brereton, and Armitage with Handsacre Parish, alongside the incumbent, are trustees for alms housing in Rugeley, Armitage and Brereton. The support of the church family for local parishioners who need support with their housing is very important and is a visual outpouring of our faith and the love of Christ.

Links with the schools are beginning to flourish across the Benefice. The Team vicar is chaplain at Hob Hill Methodist and CE Primary School, where regular school visits for the whole school community take place as well as church services at St Michael's Church, Brereton. A member of St Michael's church is governor here too. Regular worship is led both in school and at St Augustine's church by the Team Vicar for Churchfield CE Primary Academy. Etching Hill CE Primary School now has three governors from the church community and one of our newly licenced readers has begun leading worship regularly at Church of the Holy Spirit with this school. Our community schools also visit their local church within the benefice too. Chancel Primary School and The Hart School (Secondary) regularly attend St Augustine's Church. John Bamford Primary School attends The Church of the Holy Spirit. Chase View Primary School occasionally attends The Church of the Good Shepherd and members of the Ministry have also led services at this school too. A member of St Michael's Church takes her therapy dog, Maisie into Redbrook Primary School to help the children with their reading.

The Changing Rooms Counselling Service, following the retirement of all its founding members has now restarted at The Church of the Holy Spirit, facilitated by Cllr June Smith.

St. Augustine's Church – Parish Church of Rugeley

Congregation numbers went down over the summer months to an average of about 14 on Sunday mornings and 10 on Thursdays. There were however had quite a number of visitors on Sunday mornings who unfortunately did not return the following week - probably due to people visiting the area on holiday or the fact that the numbers were so low that they did not see us as an active church. A large poster has been put in place at the end of the churchyard giving details of the various services throughout the month. Our Churchwarden in waiting attempted to contact everyone on the Electoral Roll and encourage a return to church. There have been a few weddings and a number of funerals held in the church.

Two members of our congregation have helped at assemblies at two schools, and they also take Communion to several Care homes and those who are housebound.

Following the departure of Fr David a number of faculties were left open and we have followed these up so that the faculty procedure doesn't have to be started again. These include new glass doors into the church, the repair of the north aisle roof, a new sound system and the laying up of a British Legion standard on the balcony. The taking out of the south aisle pews and repair to damaged floor has been completed as well as the damaged north aisle ceiling. The money to cover all these faculty jobs has been covered by a legacy left to the church and was ringfenced for that purpose.

A new faculty was applied for to replace and update a memorial window on the north side, and this will be completed in the next few weeks. Payment for this is being covered by the Ferguson family who applied to the church for the replacement. Following a recent Risk Assessment, the maintenance team re-formed and has carried out repairs in the flower room, on the balcony and church hall.

Money that has been raised and donated by the Coffee/tea and craft ladies has been spent on new curtains and curtain rails and bunting in the church hall to try and attract more bookings. We are looking to raise money to replace various kitchen appliances. A donation of £500 by the County Council has allowed us to purchase a new cooker and dishwasher which are currently being installed. Several fund raisers have been held in conjunction with Rugeley Lions with whom we have a very good relationship. Historian Leslie Smith has given two performances and there were two 'sing along' concerts to celebrate the Queens Jubilee and King Charles Coronation. Haywoods Community Choir also gave a concert. Two further concerts are arranged for 2024.

Our DCC meetings have been held on a regular basis however everyone felt that we were struggling on the whole as there did not seem to be a permanent connection to the Ministry Team as other churches did, neither do we have a Churchwarden, although we do recognize the fact that support is always there when we ask for it. Also, there are only 6 active members which we should try and increase at the AGM. We are hoping Pat Beddows will be voted in as Churchwarden at the AGM. She has completed all of the relevant training courses.

Sunday services were moved into the Parish Hall for January, February, and March to save on heating costs.

Following the retirement of musical director, Stephen Carlston, we managed to keep our church choir going with two regular organists Jeremy and Iain who usually did 2 Sundays each during the month up till the end of the year. As congregation numbers dropped to below 12 prior to Christmas (services being held in the Lady Chapel) it was decided that we could not afford to pay a weekly organist and therefore a set of CDs were purchased which could be used at services when there was no organist. (A team to operate the sound system is being looked at to play the CDS when we return into the church). Ian Boddington agreed to play for the 2nd and 4th weeks when Holy Communion Services were held. He will also be approached for special 'one off' services. The choir are actively supporting the Benefice Services, encouraging St. Michaels choir to join us at that time.

December was a really busy month which was hindered with two of our volunteers being unavailable due to ill health (Ann and Barbara). December started off with the Parish Stable Trail when numbers were down but still enjoyable for those who did attend, and the Benefice Christingle Service was also held.

The Christmas Tree Festival was extended to open for 8 days during which time we saw many visitors. The change to allow everyone to bring their own Christmas Tree was successful as we saw a lovely variety of trees. A very successful event.

A well-attended, Phil Emery Funeral Directors Memorial service was held at the beginning of the month.

We hosted four schools Christmas Services and their rehearsals. Churchfields, Chancel, Etchinghill and Hart School. The balcony was opened for two of these services.

For the first time in our church the John Rutter quartet gave a concert, and it is hoped they will come again in 2024 (although they usually perform at St Josephs).

Our Candlelight Carol Service was down in numbers, however a good number still attended. Many churches in the area held similar services on the same day which we think was a factor to reduced numbers.

As well as the usual Sunday morning and Thursday morning services we held the Christmas Eve Crib Service (assisted by Holy Spirit Sunday School), Christmas Day Service and the Midnight Mass which continues to attract more people each year. We were also pleased that the licensing of Rev Cath as Team Rector will be held at St. A's later next year.

St Michael's Church -Parish Church of Brereton

St Michael's Church has been doing very well this year. We have had some members come back after a break of several years. We have had a young family, and a few other new members join. One member of our congregation was baptised, and five members were confirmed by Bishop Michael in a service at our Church.

We have had several fundraising events for the restoration fund, organised by the Friends of St Michael's Church (FOSM) group.

Unfortunately, the group has lost many of its members, but we have been very happy to welcome two of the new community councillors to the meetings. FOSM has paid for the removal of the old church chimney, the removal of the old water tank from the roof of the church room including the repair to the roof and have replaced all the light fittings in the church hall with low energy LED units; plus, new LED fitting in the vestry and new switches for all of the lighting. We have also received donations which has enabled us to purchase a more efficient cooker, a freezer, and a dishwasher.

We are gradually working through the list of jobs to be done from the last quinquennial and fundraising for the repairs to the Roof, stonework, and guttering.

Brian and I joined by Dana (one of the new councillors) and her family & friends entered a float into the Brereton Carnival procession. Dana and her friends built a large-scale model of the Church & Brian painted a copy of the Reredos from St Michael's Church and this hung behind an Altar table. We also had a full size tree branch to depict the cherry trees in front of Church. The theme was decades, and the float depicted the opening of the Church in 1837.

We have had two successful Churchyard tidying sessions with quite a few people coming together to help. This is needed because our only volunteer, Ian, is struggling to keep up with the growth of the grass. On both of the days, we have been able to cut large areas of grass, tidy up the cremated remains area as well as cut back some of the ivy growth on trees and headstones.

Lunch bunch has grown in numbers and our thanks go to Gill Shaw for cooking the meals each month. We desperately need help to continue serving the community with these much loved meals and opportunities for companionship.

Welcome place is doing well with several regulars who come along.

We held two children's activity and crafts mornings during the summer holiday, which included a pre-used school uniform sale. Everyone said how much they enjoyed coming along to these and we are planning our third morning in November. Rainbows & Brownies continue to use the hall regularly, but they are the only regular users at the moment.

We opened the Church for Ride & Stride again this year. We had very few visitors and 4 of us took part, either walking or driving, but quite a bit was raised for the event; half of which will come back to the Church. During the morning, some volunteers cleaned the church.

Financially, we are ticking along nicely, thanks to regular giving online and with envelopes, plus what is being raised at our one off events.

Lunch bunch 13th December

We had 50 seated and had a full Christmas meal of turkey and trimmings, Christmas pudding with mince pies, tea and coffee. The meal was free due to a grant of £200 from Blakemores. Each received a gift from a grant of £150 from Brewery Street Arcade. 15 takeaway meals were sent out to the housebound. Entertainment from The Canterburybs.

The Christmas Tree Festival was from 2nd December with trees from schools, Brownies and members of the congregation. The theme was 'Christmas stories'. They were up until 6th December. We also had crafts for the children.

The Christingle service was led by Alison Tabernor and Gill Shaw. It was well received with a total of 46 adults and children; with the children making their own Christingles and making a large one for the church.

Our Christmas services were very well attended due to advertising well with posters, leaflets and social media.

Midnight Mass was well attended, and the feedback was that the earlier service time was better.

Hob Hill School came in for the morning for their Christmas service and Year 5&6 came for their carol service with their parents. Really enjoyable.

***Alison
Church Warden***

Church of the Holy Spirit – Etching Hill

We host a twice monthly Prayer Light prayer meeting to pray for the needs of the Benefice and other pressing issues.

Once a month, on the last Friday of every month, we also hold a Prayer and Praise service where we sing more contemporary worship songs with either silent or open prayer in the middle of the service.

Holy Communion is taken to Nethermoor Residential Home once a month or every 6 weeks. Regular school services for Etching Hill and John Bamford take place at the church.

Give Away gifts have included small bunches of flowers, hearts, Mothering Sunday posies, palm crosses, Easter bunnies, doves, Christian alternative at Halloween, Christmas tree decoration.

Baptisms, funerals, and a wedding were held here during 2023. The church hosts a drop-in session on the last Friday of every month with the vicar as well as both Baptism and wedding preparation sessions too.

The Church now hosts the Changing Room Counselling Service, and they have several counsellors and a team of volunteers. This is open on a Tuesday and Friday.

The Hall has regular bookings from the Rainbows, Brownies, Quilters, Monthly craft as well as dance classes too. During July and August, a homegroup was formed to look at the Gospel of Mark every Tuesday, led by Kate.

A Lent course was held at the church after our Place of Welcome on a Tuesday with 15 to 20 regular attendees. There is always the opportunity for private prayer in the church. Ride and Stride that takes place in September is always supported with volunteers at church to greet those travelling around the churches. This year in between visitors, the volunteers got a lot of gardening done too! In October we held a craft fair to raise funds for the church. During November we marked Armistice Day, Remembrance Sunday as well as holding our annual memorial service to remember departed loved ones. An Advent course was held in local church members' houses this year. We supported and participated in The Stable Trail at St Augustine's.

Financially, the church is holding its own and regularly supports the charities - Hands@Work, Help a Squaddie and USPG. Quinquennial repairs are being worked through gradually and the church has maintained the vicarage in Peakes Road whilst it has been empty.

Christmas Services

Etching Hill Primary School has their Yr4 carol concert at the church in December.

It is always lovely to see the church full. John Bamford Primary had three Christmas services in the church too with parents attending all of these services.

A good number of people (30 adults, 6 children) came to our Doorstep Carols, and we braved the cold and had the service outside. We served mulled wine, mince pies, tea & coffee afterwards in the church and most people stayed for refreshments and a video of Bethlehemian Rhapsody was shown (the Nativity story sung to the Queen song Bohemian Rhapsody and enacted by Muppet style puppets), which was well received.

Sunday School led Morning Worship 24th December with a video of their puppet Nativity Story and George Green accompanied several carols on the guitar; then the Sunday School joined in St Augustine's Crib service in the afternoon where they performed, live, the Nativity Story with their handmade puppets.

Midnight Holy Communion was led by Rev Brian Tabernor and 17 attended.

Christmas Day Holy Communion was led by Rev Jan Brittle and 14 attended.

Numbers at both these services were similar to the last few years.

Kathy Smith

DCC Secretary

St John the Baptist Church, Slitting Mill

St John the Baptist, Slitting Mill has continued to have services twice monthly, with a village coffee morning on the first Wednesday every month. At the beginning of December, it was announced that this church was struggling, and help was needed in the long term if the church was to remain open. The church was no longer able to hold DCC meetings due to illness and lack of volunteers and towards the end of December another stalwart member of the church sadly passed away too. A decision was made by the PCC following a visit from the Archdeacon of Lichfield to send a letter round to all of the residents of the village to gauge a response from the local community in the New Year.

Church of the Good Shepherd, Pear Tree Estate, Rugeley

This year, another of our churches was under threat of closure with no volunteers and no income despite a sterling effort since before covid from Lorna Jeffries.

A community consultation meeting was held in the local club, The Pear Tree Club. A few residents and local councillors attended the meeting and the grave state of the church, and the building was put to the community. The community responded and set up their own committee to raise the profile of the church and get it back on its feet in terms of a safe place for the public in the first instance. Within a month, over £1000 was raised and two regular bookings were secured for the community hall. The future is looking good for 2024!

Overall, a year full of building relationships, reconciling, and sharing hospitality with one another and the community, and continuing to support and love one another as we seek to follow the way of Christ across the Parish and the Benefice.

Revd Cath Leighton

Team Rector

Financial Review

Income:- £187,881 [£230,529 2022]

Expenditure:- £173,872 [£142,910 2022]

Excess: £14,008 – Unrestricted excess: £20,060 Restricted deficit: (£6,051)
[£87,331 2022]

Total Assets: £152,843 [£144,316 2022]

Good Shepherd

Deficit: (£1,265) [Deficit: (£1,580) 2022]

Income overall has reduced from £1,252 in 2022 to £523. Expenditure has also reduced from £3,257 in 2022 to £1,788. I am informed that there is a committee that has been set up to help keep Good Shepherd open and reverse the downward trend.

Holy Spirit

Deficit: (£292) [Deficit: (£2,174) 2022]

Income overall has increased from £25,238 in 2022 to £26,156. The most notable differences being increases in 0550 donations, and 0601 Tax recoverable on Gift aid [due to the claims being brought up to date] and reductions in 0301 Loose plate collections and 1230 [formerly 1240] Church Hall lettings.

Expenditure overall has reduced from £27,412 2022 to £26,448. The most notable differences being increases in 1910 [formerly 1913] common fund, 2051 Cleaner salary and 2340 upkeep of services and reductions in 2300 Parish expenses [amounts transferred to the Parish account]

Parish

Excess: £67,630 [Excess: £6,452 2022]

Most of the Parish income and expenditure is driven by the amounts transferred by each of the Churches. Because of that I have amended the way it is recorded in the accounts as it can become very confusing. Each of the Churches now have a code 2300 Parish expenses which is recorded as expenditure. The income in the Parish account is recorded in an Agency account and not as was a minus expenditure against the same code. We achieve the same outcome but there is less chance of mis-posting. Having paid the Administrators salary there is £1,122 left in the Parish expenses Agency account so the amounts being transferred appear to be the correct amounts as the Parish account does need to have a surplus.

The Parish received a write off package from the Diocese which totalled £64,552. The Common fund liability has reduced from £111,364 in 2022 to £46,812. The double entry is therefore shown as a grant from the Diocese against code 08A1. The other grant received from the Diocese was for support with Parish energy costs. This would normally be transferred to each of the Churches but that is for the PCC to decide in 2024.

St Augustine

Deficit: (£62,483) [Excess: £74,559 2022]

Income overall has decreased from £154,452 2022 to £39,083. The most notable differences being reductions in 0701 Legacies, 0550 Donations and 0601 Tax recoverable.

Expenditure on the other hand has increased from £79,893 2022 to £101,566 with the most notable differences being increases in 2710 Church major repairs, 2410 Church running gas, 2330 Church maintenance, 1910 [formerly 1913] Common fund and 2360 Administration.

St John

Excess: £1,261 [Excess: £145 2022]

Income overall has increased from £4,363 2022 to £4,672. This is just increases in some areas with decreases in others.

Expenditure has decreased from £4,218 2022 to £3,411 and again nothing notable.

St Michael

Excess: £6,906 [Excess: £10,216 2022]

Income overall has increased from £36,462 2022 to £48,689. The most notable differences being 0303 contactless, 0550 donations and 1101 fees for weddings and funerals.

Expenditure has also increased from £26,246 2022 to £41,783. The most notable differences being 1910 [formerly 1913] Common fund, 2300 Parish expenses and 2410 Church running – Gas.

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 £40,208 [2022 £26,787]. 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 (£6,435) in deficit [(2022 £65,642 in deficit)] which is substantially lower than this target. The parish are aware of this large margin of difference and have been in talks with Lichfield Diocese to establish a way of reducing the Common Fund Arrears, and thus increasing the free reserves. A package has now been agreed for the arrears and should help with this situation going forward. Included in the free reserves deficit, are £46,812 2022 common fund/parish share arrears owed to the Diocese. If this figure was not included in the reserves calculation, then the parish would have free reserves of £40,377 which is about 3 months expenditure [£51,247 2022]. If the Common fund/Parish Share arrears are going to be excluded when looking at Going Concern, the parish needs to inform the Archdeacon and the Area Bishop.

Investment Policy

The charity is granted power to invest in suitable investments under the PCC Powers Measure 1956 and the Trustees Act 2000. As a charity, the Trustees have a duty of care to take such advice as is appropriate before investments are undertaken. This advice is sought from the Central Board of Finance (CCLA) in London.

The charity's investment policies are based on two key principles: -

- Ethical Investment – this includes ensuring that investments are held in companies which have high standards of corporate governance and act in a responsible way towards stakeholders.
- Long-term responsibilities – the trustees are aware of their long-term responsibilities in respect of the Restricted and Unrestricted reserves and as a result follow a prudent approach to investment decisions.

Investment policy for long-term funds is aimed primarily at generating a sustainable income, with due regard to the need for the preservation of capital value, and the possible need to realise investments to meet operational needs. The charity does not have a policy of generating income at excessive or high risk – known as “purchasing income”, where high returns are guaranteed at the expense of capital.

In summary, the charity has an overall policy to maximise income while preserving the real value of its funds. Due to the nature of the charity, an ethical investment policy is taken into consideration when investments are made:

The charity follows the Ethical Investment Advisory policy as recommended by the Lichfield Diocese which includes the following:

“We aim to invest in companies that:

- * will develop their business in the interests of shareholders;
- * demonstrate responsible employment practices;
- * are conscientious concerning issues of corporate governance, the environment and human rights;
- * are sensitive to the community in which they operate.”

Planned giving, collections and donations are the main sources of fund raising along with tax recoverable.

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.

Reporting Serious Incidents

A Serious Incident is an adverse event, whether actual or alleged, which results in or risks significant harm to the charity's beneficiaries, employees, office holders, volunteers or to others who come into contact with the charity through its work, loss of the charity's money or assets, damage to the charity's property or harm to the charity's work or reputation.

Fundraising

The PCC takes its fundraising responsibilities seriously and is very grateful to all donors – whether regular or occasional – for their support of the church and church events. PCC supporters are never taken for granted. The PCC take full responsibility for fundraising and do not use commercial organisations or professional fundraisers. All money raised is either by donations, fundraising events, special appeals or legacies for which the PCC are most grateful.

Volunteers

The members of the PCC would like to thank all of the 65 volunteers who work so hard to make our Church a lively and vibrant community.

Risk Management

The Church Wardens have carried out all necessary risk assessments to ensure our buildings were kept 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.

Structure, Governance and Management

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 the PCC members is set out in the Church Representation Rules. The Council comprises the Incumbent, the Churchwardens, a representative of the Readers, those elected to the Deanery Synod, and other members who are elected at the Annual Parochial Church Meeting, by those on the Electoral Roll. The PCC members receive training from courses run by the Diocese. Members of the congregation are always urged to join the Electoral Roll, and to stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance in the parish, and for all financial matters. The PCC met 6 times during the year.

Related Parties

No Trustee or their family are employed or offered contracts to carry out work for the PCC.

Donations from Related Parties

Donations from 17 related parties [PCC members] during the year totalled £11,270 2023 [£9,637 2022]. All these donations were received without condition.

Remuneration paid to Trustees

None of the Trustees receive remuneration.

Expenses paid to Trustees

One trustee was reimbursed a total of £582 [£2,157 2022] for travel during the year.

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.

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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.

Reference and Administrative Details

Charity Name: The Parochial Church Council of The Parish of Brereton & Rugeley

Other names the charity is known by: N/A

Registered Charity Number: 1130795

Charity's principal address: St Augustine's Church Station road Rugeley WS15 2HG

Correspondence address: The Rectory, 20 Church Street, Rugeley, WS15 2AB

Website address: <https://www.brteamministry.org.uk>

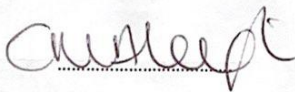
PCC Members: Who Served from 1 January 2023 to the date this report was approved

Trustee name	Office (if any)	Dates acted if not for whole period
Ex-Officio		
Rev Cath Leighton	Team Vicar	
Rev Brian Tabernor	Associate Minister	
Rev Margaret Brighton	Retired Clergy with PTO	
Rev Jan Brittle	Retired Clergy with PTO	
Brian Syk	Reader of St John Armitage	
Steve Hammersley	Reader St Michaels	
Craig Hibbert	Reader St Michaels	
Kate Cotterell	Ministry team Holy Spirit/Diocesan Synod	
Dawn Brindley,	Church Warden – St Augustine	Resigned March 2023
Alison Tabernor	Church Warden – St Michael	
Howard Cottrell	Church Warden – Holy Spirit	
David Smith	Church Warden – Holy Spirit/Parish Treasurer [From April 2023]	
Joan Earp	Church Warden – St John	

Paul McCourt	Church Warden – St John	
Elected Members		
David Westwood	Treasurer St Augustine	
Gail Walker	Treasurer St Michael	
Kay Myatt	Treasurer Holy Spirit & Good Shepherd	
Trish Griffiths	Treasurer St John	
Neil Bateman	Treasurer St John/Parish Treasurer	Resigned April 2023
Gill Shaw	St Michael	
Sue Speed	St Michael	
Ella smith	St Michael	
Joan Surplice	St Augustine	
Ann Windsor	St Augustine	
Teressa Noble	Holy Spirit	
Kathy Smith	Holy Spirit	

Bank	HSBC Bank PLC Lichfield, Lloyds Rugeley, Santander Stafford
Investment Managers	CCLA 1 Angel Ln London EC4R 3AB
Independent Examiner	Jonathan Hill Lichfield Diocesan Board of Finance St Marys House, The Close, Lichfield. WS13 7LD

Approved by the PCC on 19/03/2023 and signed on its behalf by:



PCC Chairman



PCC 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 2023 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:



Date 31.07.24

Jonathan Hill FCMA CGMA
Lichfield Diocesan Board of Finance
St Marys House, The Close, Lichfield. WS13 7LD
The Parochial Church Council of Brereton and Rugeley
Financial Statements for the Year Ended 31st December 2023

The Parish of Brereton & Rugeley
Notes to the Financial Statements
For the year ended 31st December 2023

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 31.12.2023 they were £(£6,435) in deficit [(2022 (£65,642) in deficit)]. The PCC are striving to fund raise to try to cover some of this shortfall and have also agreed a package for the Common Fund arrears with the Diocese. The Unrestricted Reserves include £46,812 [2022 £116,889] of Common Fund/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. . If this figure was not included in the reserves calculation, then the parish would have free reserves of £40,377 which is about 3 months expenditure [£51,247 2022]. If the Common fund/Parish Share arrears are going to be excluded when looking at Going Concern, the parish needs to inform the Archdeacon and the Area Bishop.

The Unrestricted Reserves also include £5,500 [2022 £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.

An explanation of purpose of each Designated fund are as follows:

Holy Spirit

- **First Aid** – This fund is overdrawn transfer from General to bring to nil in 2023. Advise the PCC to close this fund
- **Mission** – Funds setaside for the outreach mission

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.

An explanation of purpose of each Restricted fund are as follows:

Holy Spirit

- **Handrails** – Specific donations for the installation of Handrails
- **Kitchen** – Specific donations for the Kitchen
- **Welcome** – This fund is overdrawn to transfer funds from General to bring to nil in 2023. Advise PCC to close this fund
- **Maintenance** – Specific donations for the upkeep of Holy Spirit Church Building
- **Monday Club** – Funds held for the Social club. However this fund is overdrawn – to transfer funds from General to bring to nil I 2023. Advise PCC to close this fund
- **S 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 Augustine

- **Bells STA** – For the Bell-ringers and maintenance of the Bells at St Augustine
- **Chancel STA** – For Chancel repairs at St Augustine
- **Change room** – For the Changing Room
- **Francis Memorial** – The PCC to provide details of the restrictions
- **Hall Light** – Donations from cancelled away day donated towards the Church Hall Lighting
- **Church Hall STA** – For the upkeep of the Church Hall
- **Organ STA** – For the upkeep of the Organ
- **Refurb STA** – For the upkeep of the Church Building at St Augustine

St John

- **Bells STJ** – Donations for the upkeep of the Bell Tower
- **Maintenance STJ** – For the maintenance of the Church

St Michael

- **Hopkins STM** – Sarah Hopkins Charity used to defray the cost of buildings for furthering the work of the Church of England
- **Organ STM** – For the upkeep of the Organ. Fund overdrawn transfer from general to bring to nil in 2023. Advise the PCC to close this fund unless they expect further specific donations.
- **Restoration STM** – For the maintenance, upkeep and preservation of the Church building. Church funded by the Friends of St Michael's a separate Charity.
- **Simpson** – Rebecca Simpson Charity for the education and benefit of Children in Breteton

Parish

- **Churches Together** – Fund for Churches Together
- **Family Woker Project** – Grants and donations specifically for The Family Worker Project
- **Mental Health Support** – Grants and donations specifically for the Mental Health Support Project
- **Overseas Mission Projects** – Donations for Overseas Mission projects
- **IDS – 72 Main Road** – Payments to the decoration scheme
- **IDS – 20 Church Street** - Payments to the decoration scheme
- **IDS – 14 Peakes Road** - Payments to the decoration scheme

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.

An explanation of purpose of each Endowment fund are as follows:

The Parish of Brereton & Rugeley does not hold any Endowments.

Income Resources

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.

Resources Expended

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. The Church Hall referred to on page 32 is revalued using the Nationwide Index calculator.

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.

The Parochial Church Council of Brereton and Rugeley
Financial Statements for the Year Ended 31st December 2023

Statement of Financial Activities 2023

	Unrestricted funds	Restricted funds	Endowment funds	2023	2022
Income and endowments from:					
Donations and legacies	160,607	1,121	—	161,729	203,833
Income from charitable activities	19,110	4,275	—	23,385	11,274
Other trading activities	—	—	—	—	8,561
Investments	1,177	1,588	—	2,766	1,077
Other income	—	—	—	—	5,782
Total income	180,895	6,985	—	187,881	230,529
Expenditure on:					
Raising funds	844	—	—	844	1,682
Expenditure on charitable activities	159,991	13,036	—	173,027	141,228
Total expenditure	160,835	13,036	—	173,872	142,910
Net income / (expenditure) resources before transfer	20,060	(6,051)	—	14,008	87,618
Transfers					
Gross transfers between funds - in	63	8,227	—	8,290	289
Gross transfers between funds - out	(8,290)	—	—	(8,290)	(289)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	(5,482)	—	—	(5,482)	—
Net movement in funds	6,350	2,175	—	8,526	87,618
Total funds brought forward	(12,666)	156,983	—	144,316	56,698
Total funds carried forward	(6,315)	159,159	—	152,843	144,316

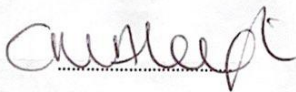
The Parochial Church Council of Brereton and Rugeley
Financial Statements for the Year Ended 31st December 2023

Balance sheet for the year ended 31 December 2023

Class and code	Description	2023	2022
Fixed assets			
6430STAUG	CHURCH HALL ST AUGUSTINE	51,412	52,918
	Total Fixed assets	51,412	52,918
Current assets			
01014110	Bank current account GOOD SHEPHERD HSBC	90	1,413
01360986	St Augustine C/A	30,191	49,964
22925168	St Michael's C/A	15,026	24,255
24775560	St Michaels Deposit A/c	7,897	—
25082353	St Michael's No 2 C/A	17,809	18,165
31077996	Bank current account St John HSBC	3,771	3,190
35784488	Bank current account HOLY SPIRIT SANTAND	6,463	6,739
61429620	Bank current account PCC HSBC	6,505	14,965
6514	Bank deposit account	—	—
6593	Cash in hand HOLY SPIRIT	143	43
6594	Bell Fund Cash in hand St Augustine	52	52
6596	Cash in hand ST MICHAEL	28	28
78361968	Lloyds C/A	10,336	—
CB3028212	CCLA (CBF) St Augustine DCC	38,556	88,780
CB3028213	CCLA (CBF) St Augustine Bellringers Fund	2,592	2,777
CB3028214	CCLA (CBF) St Augustine - Church Hall	407	395
CB3028215	CCLA (CBF) St Augustine Organ	4,953	4,799
CB3028449	CCLA (CBF) PCC	2,649	2,536
IDBRER011	IDS - 72 MAIN ROAD	2,807	2,807
IDRUGE011	IDS - 20 Church Street	1,531	1,531
IDRUGE012	IDS - 14 PEAKES ROAD	2,565	2,565
Z05	Accounts Receivable	—	20
	Total Current assets	154,381	225,030
Liabilities			
6601	Historic Funeral Fees (due to Diocese)	5,500	5,500
6602	LDBF Common Fund - Current Year	—	—
6699	Agency collections	638	11,243
PSRUGE01	LDBF Common Fund Arrears	—	—
PSRUGE01	LDBF Common Fund Arrears - Due in One ye	46,812	—
Z04	Accounts Payable	—	116,889
	Total Liabilities	52,950	133,632
	Net Asset surplus(deficit)	152,843	144,316
Reserves			
	Excess / (deficit) to date	14,008	87,618
Z01	Starting balances	144,316	56,698
Z03	Gains/(losses) on reval of fixed assets	(5,482)	—
	Total Reserves	152,843	144,316
	Represented by funds		
	Unrestricted	(6,435)	(12,723)
	Designated	120	57
	Restricted	159,159	156,983
	Endowment	—	—
	Total	152,843	144,316

Bank	HSBC Bank PLC Lichfield, Lloyds Rugeley, Santander Stafford
Investment Managers	CCLA 1 Angel Ln London EC4R 3AB
Independent Examiner	Jonathan Hill Lichfield Diocesan Board of Finance St Marys House, The Close, Lichfield. WS13 7LD

Approved by the PCC on 19/03/2023 and signed on its behalf by:



PCC Chairman



PCC Secretary

Balance sheet for the year ended 31 December 2022

	Total funds	Prior year funds
	2022	2021
Fixed assets		
Tangible assets	52,918	52,918
	52,918	52,918
Current assets		
Debtors	5,640	7,926
Cash at bank and in hand	225,158	123,702
	230,798	131,628
Liabilities		
Creditors: Amounts falling due in one year	132,295	127,848
	132,295	127,848
Net current assets less current liabilities	98,503	3,780
Total assets less current liabilities	151,421	56,698
Total net assets less liabilities	151,421	56,698

Analysis of income and expenditure 2023

Unrestricted	Designated	Restricted	Endowment	2023	2022
INCOME AND ENDOWMENTS					
Donations and legacies					
0101 - Gift Aid - Collections	28,493	—	—	—	28,493
0110 - Gift Aid - Envelopes - Inactive	—	—	—	—	—
0201 - Other planned giving	10,509	—	—	—	10,509
0301 - Loose plate collections	11,042	—	—	—	11,042
0303 - Contactless	2,143	—	—	—	2,143
0410 - Giving through church boxes	89	—	—	—	89
0501 - One-off Gift Aid gifts - Inactive	—	—	—	—	—
0550 - Donations appeals etc	14,592	—	427	—	15,019
0555 - Donations - Just Giving	—	—	—	—	—
0601 - Tax recoverable on Gift Aid	8,544	—	—	—	8,544
0701 - Legacies	—	—	—	—	—
08A1 - Non-recurring one-off grants	68,552	—	570	—	69,122
0901 - Other Funds generated	2,624	—	—	—	2,624
0901 - Fundraising	2,918	—	—	—	2,918
0901 - Fundraising - Other income	11,097	—	124	—	11,221
Total	160,607	—	1,121	—	161,729
Income from charitable activities					
0902 - Local fees - heating, travel etc	1,127	—	—	—	1,127
0903 - Local fees - heating, travel etc	1,649	—	—	—	1,649
1101 - Fees for weddings and funerals	10,700	—	—	—	10,700
1230 - Church hall lettings - objectives	4,898	—	—	—	4,898
1230 - Church hall lettings	736	—	4,275	—	5,011
Total	19,110	—	4,275	—	23,385
Other trading activities					
1240 - Church hall lettings - Inactive	—	—	—	—	—
1240 - Church hall lettings -inactive	—	—	—	—	—
Total	—	—	—	—	—
Investments					
1020 - Bank and building society interest	1,177	—	1,588	—	2,766
Total	1,177	—	1,588	—	2,766
Other income					
1330 - St Augustine's Contribution - Inactive	—	—	—	—	—
1332 - St Michael's Contribution - Inactive	—	—	—	—	—
1334 - Holy Spirit's Contribution - Inactive	—	—	—	—	—

1336 - St John's Contribution - Inactive	—	—	—	—	—	555
1338 - Parish Office Distribution - Inactive	—	—	—	—	—	(13,489)
Total	—	—	—	—	—	5,782
INCOME TOTAL	180,895	—	6,985	—	187,881	230,529

EXPENDITURE

Raising funds

1720 - Costs of stewardship campaign - Inactive	—	—	—	—	—	221
1720 - Costs of stewardship campaign	2	—	—	—	2	—
1730 - Costs of fetes & other events	402	—	—	—	402	1,090
1740 - Bank Charges	440	—	—	—	440	—
1745 - Bank charges - Inactive	—	—	—	—	—	371
Total	844	—	—	—	844	1,682

Expenditure on charitable activities

1745 - Bank charges - Inactive	—	—	—	—	—	371
1801 - Charitable Giving	1,522	—	—	—	1,522	640
1850 - Home mission	—	—	—	—	—	221
1910 - Common Fund Cost of Ministry	4,350	—	—	—	4,350	75,841
1910 - LDBF Common Fund	13,676	—	—	—	13,676	—
1910 - Common Fund	35,710	—	—	—	35,710	420
1911 - Common Fund Support from Colton & Blithf	—	—	—	—	—	(3,834)
1915 - Common Fund Agreement- Inactive	—	—	—	—	—	(25,421)
2001 - Assistant staff costs	—	—	—	—	—	15
2050 - Salary of parish administrator	—	—	—	—	—	7,480
2051 - Cleaner salary	6,358	—	—	—	6,358	5,896
2060 - Organist costs	2,420	—	—	—	2,420	2,983
2101 - Working expenses of incumbent - Inactive	—	—	—	—	—	1,547
2104 - Other Clergy Expenses - Inactive	—	—	—	—	—	608
2130 - Parsonage house expenses - Inactive	—	—	—	—	—	156
2201 - Parish training and mission - Inactive	—	—	—	—	—	(335)
2201 - Parish training and mission	600	—	—	—	600	187
2300 - Parish Expenses	15,492	—	—	—	15,492	(8,151)
2300a - Payment to Parish Office by a DCC - Inac	—	—	—	—	—	8,151
2301 - Church running - insurance	12,122	—	—	—	12,122	11,575
2302 - Health & Safety - Inactive	—	—	—	—	—	20
2310 - Church office - telephone - Inactive	—	—	—	—	—	723
2315 - Bank charges - Inactive	—	—	—	—	—	71

2315 - IT and Licenses - Inactive	—	—	—	—	—	115
2320 - Organ / piano tuning	839	—	224	—	1,064	1,212
2330 - Church maintenance - Inactive	—	—	—	—	—	(1,000)
2330 - Church maintenance	7,373	—	270	—	7,643	4,786
2331 - Cleaning	234	—	—	—	234	121
2332 - Purchase of Cruet - Inactive	—	—	—	—	—	37
2340 - Upkeep of services - Inactive	—	—	—	—	—	(500)
2340 - Upkeep of services	2,178	—	—	—	2,178	1,796
2350 - Upkeep of churchyard	638	—	—	—	638	528
2360 - Administration	1,955	—	—	—	1,955	862
2361 - Subscriptions - Inactive	—	—	—	—	—	380
2362 - Postage - Inactive	—	—	—	—	—	70
2364 - Photocopying - Inactive	—	—	—	—	—	1,064
2366 - Stationery - Inactive	—	—	—	—	—	701
2367 - Bank charges - Inactive	—	—	—	—	—	216
2370 - Visiting speakers / locums	280	—	—	—	280	—
2401 - Church running - electric	3,312	—	—	—	3,312	3,669
2410 - Church running - gas	8,372	—	—	—	8,372	4,642
2420 - Church running - water	884	—	—	—	884	773
2440 - Church running - heating and lighting	2,499	—	—	—	2,499	3,208
2560 - Hall running - maintenance	1,540	—	346	—	1,886	1,912
2580 - Hall running - water	—	—	112	—	112	—
2601 - Governance costs	—	—	—	—	—	1,200
examination/audit fee -						
2701 - Church major repairs - structure	19,218	—	—	—	19,218	35,774
2710 - Church major repairs - installation	18,408	—	12,083	—	30,491	770
Total	159,991	—	13,036	—	173,027	141,514
EXPENDITURE TOTAL	160,835	—	13,036	—	173,872	143,197
GRAND TOTAL	20,060	—	(6,051)	—	14,008	87,331

Fund movement by type 2023

Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing	
Bells STJ - Bell Tower St John						
Restricted	247	—	—	—	—	247
Sub-total for Bells STJ	247	—	—	—	—	247
BellsSTA - Bells St Augustine						
Restricted	2,840	85	270	—	—	2,656
Sub-total for BellsSTA	2,840	85	270	—	—	2,656
Chancel ST - Chancel St Augustine						
Restricted	3,828	674	—	—	—	4,503
Sub-total for Chancel ST	3,828	674	—	—	—	4,503
Change roo - Changing Room						
Restricted	120	—	—	—	—	120
Sub-total for Change roo	120	—	—	—	—	120
Church Hal - Church Hall St Augus						
Restricted	395	4,287	458	—	—	4,224
Sub-total for Church Hal	395	4,287	458	—	—	4,224
Churches T - Churches Together						
Restricted	96	—	—	—	—	96
Sub-total for Churches T	96	—	—	—	—	96
Family wor - Family Worker Projec						
Restricted	2,035	—	—	—	—	2,035
Sub-total for Family wor	2,035	—	—	—	—	2,035
FirstAid - First Aid Course						
Designated	(63)	—	—	63	—	—
Sub-total for FirstAid	(63)	—	—	63	—	—
Francis Me - R Francis Memorial						
Restricted	1,390	—	—	—	—	1,390
Sub-total for Francis Me	1,390	—	—	—	—	1,390
General - General fund						
Unrestricted	(12,723)	180,895	160,835	(8,290)	(1,506)	(6,435)
Sub-total for General	(12,723)	180,895	160,835	(8,290)	(1,506)	(6,435)
Hall Light - Church Hall Lighting						
Restricted	1,590	—	—	—	—	1,590
Sub-total for Hall Light	1,590	—	—	—	—	1,590
Handrails - Handrails - Restrict						
Restricted	310	570	—	—	—	880
Sub-total for Handrails	310	570	—	—	—	880
Hopkins ST - Sarah Hopkins Charit						
Restricted	1,168	—	—	—	—	1,168
Sub-total for Hopkins ST	1,168	—	—	—	—	1,168
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
Kitchen - Kitchen Refurbishmen						
Restricted	250	—	—	—	—	250
Sub-total for Kitchen	250	—	—	—	—	250
Maintenanc - Church Maintenance S						
Restricted	330	—	—	—	—	330
Restricted	170	—	—	—	—	170
Sub-total for Maintenanc	500	—	—	—	—	500
Mental Hea - Mental Health Suppor						
Restricted	3,812	—	—	—	—	3,812
Sub-total for Mental Hea	3,812	—	—	—	—	3,812
Mission - Outreach & Mission						
Designated	120	—	—	—	—	120
Sub-total for Mission	120	—	—	—	—	120
MondayClub - Holy Spirit Monday C						
Restricted	(25)	—	—	25	—	—
Sub-total for MondayClub	(25)	—	—	25	—	—
Organ STA - Organ St Augustine						
Restricted	5,625	93	—	—	—	5,718
Sub-total for Organ STA	5,625	93	—	—	—	5,718
Organ STM - Organ St Michael						
Restricted	70	—	224	154	—	—
Sub-total for Organ STM	70	—	224	154	—	—
Overseas m - Overseas Mission Pro						
Restricted	268	—	—	—	—	268
Sub-total for Overseas m	268	—	—	—	—	268
Refurb STA - Refurbishment St Aug						
Restricted	109,358	701	12,083	—	—	97,976
Sub-total for Refurb STA	109,358	701	12,083	—	—	97,976
Restoratio - Restoration St Micha						
Restricted	1,849	554	—	7,876	—	10,280
Sub-total for Restoratio	1,849	554	—	7,876	—	10,280
SHOPKINS - CHURCH OF HOLY SPIRI						
Restricted	131	—	—	—	—	131
Sub-total for SHOPKINS	131	—	—	—	—	131

Simpson - Rebecca Simpson Char						
Restricted	14,406	—	—	—	—	14,406
Sub-total for Simpson	14,406	—	—	—	—	14,406
Welcome - Places Of Welcome						
Restricted	(188)	17	—	170	—	—
Sub-total for Welcome	(188)	17	—	170	—	—
ZPension - Pension reserves						
Restricted	—	—	—	—	—	—
Sub-total for ZPension	—	—	—	—	—	—
Grand total	144,316	187,881	173,872	—	(1,506)	152,843

Fund movement by type 2022

	Opening	Incoming	Outgoing	Transfers	Gain/Loss	Closing
BELL - ST JOHN - BELL TOWER						
Restricted	247	—	—	—	—	247
Sub-total for BELL	247	—	—	—	—	247
BELLSSTA - ST AUGUSTINE - BELLR						
Restricted	2,805	18	—	—	—	2,823
Sub-total for BELLSSTA	2,805	18	—	—	—	2,823
Baby bear - Baby Bear Project						
Restricted	—	33	33	—	—	—
Sub-total for Baby bear	—	33	33	—	—	—
CHANCELSTA - ST AUGUSTINE - OLD C						
Restricted	3,800	—	—	—	—	3,800
Sub-total for CHANCELSTA	3,800	—	—	—	—	3,800
CHNG RM - Changing Room						
Restricted	120	—	—	—	—	120
Sub-total for CHNG RM	120	—	—	—	—	120
ChTog - CHURCHES TOGETHER						
Restricted	96	—	—	—	—	96
Sub-total for ChTog	96	—	—	—	—	96
Cruet - Cruet						
Restricted	—	40	37	—	—	3
Sub-total for Cruet	—	40	37	—	—	3
FIRSTAID - First Aid Course						
Designated	(63)	—	—	—	—	(63)
Sub-total for FIRSTAID	(63)	—	—	—	—	(63)
FUT GEN - Future Generations						
Restricted	50	—	—	—	—	50
Sub-total for FUT GEN	50	—	—	—	—	50
FWP - FAMILY WORKER PROJEC						

Restricted	3,900	—	—	—	—	3,900
Sub-total for FWP	3,900	—	—	—	—	3,900
General - General fund						
Unrestricted	(25,155)	137,707	119,553	—	—	(7,001)
Sub-total for General	(25,155)	137,707	119,553	—	—	(7,001)
HALL LIGHT - ST AUGUSTINE CHURCH						
Restricted	1,590	—	—	—	—	1,590
Sub-total for HALL LIGHT	1,590	—	—	—	—	1,590
HALLSTAUG - ST AUGUSTINE - CHURCH						
Restricted	390	3	—	—	—	393
Sub-total for HALLSTAUG	390	3	—	—	—	393
HANDRAILS - Handrails - Restrict						
Restricted	310	—	—	—	—	310
Sub-total for HANDRAILS	310	—	—	—	—	310
HSChurchMt - CHURCH OF HOLY SPIRIT						
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 STREET						
Restricted	1,531	—	—	—	—	1,531
Sub-total for IDRUGE011	1,531	—	—	—	—	1,531
IDRUGE012 - IDS - 14 PEAKES ROAD						
Restricted	2,566	—	—	—	—	2,566
Sub-total for IDRUGE012	2,566	—	—	—	—	2,566
Kitchen - Kitchen Refurbishment						
Restricted	—	250	—	—	—	250
Sub-total for Kitchen	—	250	—	—	—	250
MENTALHEAL - MENTAL HEALTH SUPPORT						
Restricted	3,762	50	—	—	—	3,812
Sub-total for MENTALHEAL	3,762	50	—	—	—	3,812
MONDAYCLUB - CHURCH OF HOLY SPIRIT						
Restricted	20	—	45	—	—	(25)
Sub-total for MONDAYCLUB	20	—	45	—	—	(25)
ORGANSTA - ST AUGUSTINE - ORGAN						
Restricted	5,562	32	—	—	—	5,595
Sub-total for ORGANSTA	5,562	32	—	—	—	5,595
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	34,069	110,252	35,418	—	—	108,903
Sub-total for REFURBSTA	34,069	110,252	35,418	—	—	108,903
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
Restoratio - Restoration Fund						
Restricted	—	1,612	—	—	—	1,612
Sub-total for Restoratio	—	1,612	—	—	—	1,612
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	331	—	—	—	—	331
Sub-total for SJChurchMt	331	—	—	—	—	331
St Michael - St Michael - Church						
Restricted	20	—	—	—	—	20
Sub-total for St Michael	20	—	—	—	—	20
Welcome - Places Of Welcome						
Restricted	—	46	234	—	—	(188)
Sub-total for Welcome	—	46	234	—	—	(188)
ZPension - Pension reserves						
Restricted	217	—	—	—	—	217
Sub-total for ZPension	217	—	—	—	—	217
Grand total	56,698	250,043	155,320	—	—	151,421

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

	2023	2022
Wages & Salaries	15,061	£ 14,430
Social Security costs	71	0
Average no of employees	4	4

During the year the PCC employed a secretary and cleaner/caretakers at their various churches (all part-time) and not all payments were large enough to attract social security costs.

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

The PCC use the National Employment Savings Trust [Nest] via the Diocesan Payroll Scheme, for its pension payments £37 [£0.00 2022]

Trustees' Remuneration & Expenses

2 Trustees have been reimbursed £582 [2022 £2,157] 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 17 related parties (PCC members) totalled £11,270 [2022 £9,637]

Analysis of Transfer between Funds - 2023

Debit	Credit	Description	Fund	Fund Type
-	5,729.48	Tfr from 2295168 to 24775560 General to Restoration StM	General	Unr
-	1,178.45	Tfr from 22925168 to 24775560 General to restoration StM	General	Unr
-	969	447 Tfr from 22925168 to 24775560 General to restoration StM	General	Unr
154.95	-	Tfr from General to Organ to bring to nil KB tidy up StM	Organ STM	Res
-	154.95	Tfr from General to Organ to bring to nil KB tidy up StM	General	Unr
5,729.48	-	Tfr from 2295168 to 24775560 General to Restoration StM	Restoration STM	Res
1,178.45	-	Tfr from 22925168 to 24775560 General to restoration StM	Restoration STM	Res
969	-	447 Tfr from 22925168 to 24775560 General to restoration StM	Restoration STM	Res
63	-	Tfr from General to First Aid to bring to nil KB tidy up HS	FirstAid	Des
170.51	-	Tfr from General to Welcome to bring to nil KB tidy up HS	Welcome	Res
-	25	Tfr from General to Monday club to bring to nil KB tidy up HS	General	Unr
-	170.51	Tfr from General to Welcome to bring to nil KB tidy up HS	General	Unr
25	-	Tfr from General to Monday club to bring to nil KB tidy up HS	MondayClub	Res
-	63	Tfr from General to First Aid to bring to nil KB tidy up HS	General	Unr

Analysis of Transfer between Funds – 2022

Debit	Credit	Description	Fund	Fund Type
-	217	Dec 21 raffle for Fabric Fund StM	ZPension	Res
217	-	Dec 21 raffle for Fabric Fund StM	Restoration STM	Res
-	2.53	Trnsfr from Cruet to Gen - closing balance StM	Cruet	Res
20	-	Trnsfr from Church Roof to Restoration Fund	Restoration STM	Res
2.53	-	Trnsfr from Cruet to Gen - closing balance StM	General	Unr
-	20	Trnsfr from Church Roof to Restoration Fund StM	St Michael - church roof	Res
-	50	Trnsfr from Fut Gen to General fund HS	FUT GEN	Res
50	-	Trnsfr from Fut Gen to General fund HS	General	Unr

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)	-1,506		-1,506
Value at 31st Dec	51,412		51,412
Accumulated Depreciation			
As at 1 st Jan			
Charge for the year			
Disposals			
Value at 31st Dec	--		--
Net Book Value at 1 st Jan 2022	51,412		51,412
Net Book Value at 31st Dec 2022	51,412		51,412

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.

The Freehold land and buildings are The Parish Church Centre. The Church Centre is revalued at 31 December annually using Nationwide house price calculator referred to on page 17.

b) Fixed Asset Investments

The PCC of Brereton and Rugeley do not hold any Fixed Asset Investments

Current Assets

Debtors

	2023 £	2022 £
Gift aid recoverable	—	5,620
Prepayments and accrued income	—	—
Other debtors	1,834	20
Total	1,834	5,640

Liabilities

Amounts falling due in one year:

	2023 £	2022 £
Accruals	-	-
Diocesan parish share	46,812	116,889
Diocesan Fees 2014-2018	5,500	5,500
Other creditors (agency) *	2,472	9,906
Total	54,784	132,295

***Agency shown in the accounts as £2,472 liabilities - £1,834 debtor = £638**

Summary of Assets by Fund 2023

	Unrestricted	Restricted	Endowment	2023	2022
Unrestricted					
General fund	(6,435)	—	—	(6,435)	(12,723)
Designated					
First Aid Course	—	—	—	—	(63)
Outreach & Mission	120	—	—	120	120
Restricted					
Bell Tower St John	—	247	—	247	247
Bells St Augustine	—	2,656	—	2,656	2,840
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	—	131	—	131	131
Chancel St Augustine	—	4,503	—	4,503	3,828
Changing Room	—	120	—	120	120
Church Hall Lighting St Augustine	—	1,590	—	1,590	1,590
Church Hall St Augustine	—	4,224	—	4,224	395
Church Maintenance St John	—	330	—	330	330
Churches Together	—	96	—	96	96
Family Worker Project	—	2,035	—	2,035	2,035
Handrails - Restricted	—	880	—	880	310
Holy Spirit Church Maintenance	—	170	—	170	170
Holy Spirit Monday Club	—	—	—	—	(25)
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
Kitchen Refurbishment	—	250	—	250	250
Mental Health Support	—	3,812	—	3,812	3,812
Organ St Augustine	—	5,718	—	5,718	5,625
Organ St Michael	—	—	—	—	70
Overseas Mission Projects	—	268	—	268	268
Places Of Welcome	—	—	—	—	(188)
R Francis Memorial	—	1,390	—	1,390	1,390
Rebecca Simpson Charity	—	14,406	—	14,406	14,406
Refurbishment St Augustine	—	97,976	—	97,976	109,358
Restoration St Michael	—	10,280	—	10,280	1,849
Sarah Hopkins Charity	—	1,168	—	1,168	1,168
Total	(6,315)	159,153	—	152,838	144,312

Summary of Assets by Fund 2022

	Unrestricted	Designated	Restricted	2022	2021
Unrestricted					
General fund	(7,001)	—	—	(7,001)	(25,155)
Designated					
First Aid Course	—	(63)	—	(63)	(63)
Outreach & Mission	—	120	—	120	120
Restricted					
CHURCH OF HOLY SPIRIT - CHURCH MAINTENANCE	—	—	170	170	170
CHURCH OF HOLY SPIRIT - MONDAY CLUB	—	—	(25)	(25)	20
CHURCH OF HOLY SPIRIT - SARAH HOPKINS	—	—	131	131	131
CHURCHES TOGETHER	—	—	96	96	96
Changing Room	—	—	120	120	120
Cruet	—	—	3	3	—
FAMILY WORKER PROJECT	—	—	3,900	3,900	3,900
Future Generations	—	—	50	50	50
Handrails - Restricted	—	—	310	310	310
IDS - 14 PEAKES ROAD	—	—	2,566	2,566	2,566
IDS - 20 CHURCH STREET	—	—	1,531	1,531	1,531
IDS - 72 MAIN ROAD	—	—	2,807	2,807	2,807
Kitchen Refurbishment	—	—	250	250	—
MENTAL HEALTH SUPPORT	—	—	3,812	3,812	3,762
OVERSEAS MISSION PROJECTS	—	—	268	268	268
Pension reserves	—	—	217	217	217
Places Of Welcome	—	—	(188)	(188)	—
RFrancis Memorial	—	—	1,390	1,390	1,390
Restoration Fund	—	—	1,612	1,612	—
ST AUGUSTINE - BELLRINGERS	—	—	2,823	2,823	2,805
ST AUGUSTINE - CHURCH HALL	—	—	393	393	390
ST AUGUSTINE - OLD CHANCEL	—	—	3,800	3,800	3,800
ST AUGUSTINE - ORGAN	—	—	5,595	5,595	5,562
ST AUGUSTINE - REFURBISHMENT	—	—	108,903	108,903	34,069
ST AUGUSTINE CHURCH HALL LIGHTING	—	—	1,590	1,590	1,590
ST JOHN - BELL TOWER	—	—	247	247	247
ST JOHN - CHURCH MAINTENANCE	—	—	331	331	331
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	20
Total	(7,001)	57	158,366	151,422	56,698

The Parochial Church Council of Brereton and Rugeley
Financial Statements for the Year Ended 31st December 2023

Statement of Financial Activities 2022

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
	Unrestricted	Designated	Restricted	Endowment	2022	2021
Income and endowments from:						
Donations and legacies	98,598	—	111,888	—	210,486	125,555
Income from charitable activities	11,274	—	—	—	11,274	13,915
Other trading activities	8,562	—	—	—	8,562	2,792
Investments	2	—	448	—	450	15
Other income	19,271	—	—	—	19,271	10,076
Total income	137,707	—	112,335	—	250,043	152,354
Expenditure on:						
Raising funds	1,683	—	—	—	1,683	1,676
Expenditure on charitable activities	117,870	—	35,766	—	153,637	178,839
Total expenditure	119,553	—	35,766	—	155,320	180,515
Net income / (expenditure) resources before transfer	18,154	—	76,569	—	94,723	(28,162)
Other recognised gains / losses						
Net movement in funds	18,154	—	76,569	—	94,723	(28,162)
Total funds brought forward	(25,155)	57	81,796	—	56,698	84,860
Total funds carried forward	(7,001)	57	158,365	—	151,421	56,698