THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales · Charity number 1130899

Details

Other names	PCC ALL SAINTS TRULL
Status	Registered
Legal form	Previously excepted
Registered	2009-07-31
Register	View on the Charity Commission register

Contact

Address	Trull Church Community Centre Church Road Trull Taunton TA3 7JZ
Phone	01823330812
Email	churchoffice@trullchurch.org.uk
Website	www.trullchurch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: To Celebrate the Love of God through our worship in a variety of styles and settings; to Care for One Another, by a commitment to sharing in each other's lives and caring for all in our community; to Cultivate Personal Growth, through Bible teaching, study and prayer; and to Communicate the Gospel in words and actions so that all-ages come to know Jesus and grow in their love and service of Him.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£480,282	£469,897	-	-
2024-12-31	£435,333	£453,789	-	-
2023-12-31	£396,237	£463,015	-	-
2022-12-31	£319,563	£353,379	-	-
2021-12-31	£321,897	£329,143	-	-
2020-12-31	£910,581	£304,078	£1,873,123	6

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Trustees

Name	Role	Appointed
REV ANDY WADSWORTH	Chair	2018-09-05
Andrew Bruce Dunningham		2023-04-23
Andrew John Harewood		2026-04-19
Andrew Neil Soundy		2025-04-27
DAVID WILLIAM SHARPE		
David Andrew Vestey		2025-04-27
David William Taylor		2020-10-11
Dorothy Kay Whiteley		2026-04-19
Harold Holley McFaul		2024-04-21
Judith Anne Claire Reeves		2024-04-21
Julia Rosamond McFaul		2023-04-23
Matthew Stephen Slade		2023-04-23
Megan Joy Mills		2025-04-27
Peter Warren Chew		2024-04-21
Rev Imogen Kate Ball		2021-07-26
Rev Jonathan Philip Ball		2021-07-26
Robert Charles Pym		2026-04-19
Tracey Jane Khodahbandehloo		2021-04-25

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2025

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Website: www.trullchurch.org.uk

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2025

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
	Rev Imogen Ball	Self Supporting Associate Priest from 6 January 2025
	Rev Jonathan Ball	Minister of Orchard Grove Church
Reader	Mr David Sharpe	Vice-Chair until April. Treasurer until July. Assistant Treasurer from July.
Churchwardens	Mrs Jane Martin-Scott	Vice-Chair from April
	Mr Harry McFaul	
Representatives on the Deanery Synod		
	Mr David Taylor	Secretary
	Mr Andrew Dunningham	
	Mr David Sharpe	
	Mr Matt Slade	
Elected Members	Mrs Yvonne Allen	
	Mrs Anne Bird	
	Mr Peter Chew	
	Ms Megan Jones-Dellaportas	from April
	Mrs Tracey Khodabandehloo	Member of Diocesan Synod in Diocesan Post
	Mrs Julia McFaul	Parish Safeguarding Officer. Co-opted from April.
	Mrs Liz Organ	
	Dr Laurence Pallant	until April
	Mrs Judy Reeves	
	Mr Andrew Soundy	from April. Treasurer from July.
	Mr David Vestey	from April
	Mrs Kate Vestey	until April

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Buildings, Mission) that meet between, and report to, full meetings.

Orchard Grove Church

In September 2024, Orchard Grove Church was commissioned by the PCC of All Saints Trull, who have overall responsibility for this new church project, its finances and its legal responsibilities. Rev Jon Ball, licensed as Associate Minister for Orchard Grove Church in 2025, chairs the Orchard Grove Ministry Leadership Team and reports to the PCC.

Overview

The PCC is responsible for two separate churches, both within the ecclesiastical parish, with a shared single vision of becoming and making mature disciples of Jesus in Trull, Orchard Grove and beyond. All Saints Church, Trull is the long-established church in the village of Trull with a traditional church building and a separate 11 year old community centre (The Trull Church Community Centre (TCCC)). Orchard Grove is a new church started in September 2024 to serve the community of the new housing development in Orchard Grove.

2025 has been a highly successful and encouraging year. The number of people attending services and other events at All Saints Trull has been stable with a small number of leavers and newcomers. Orchard Grove Church has enjoyed its first full year and has seen significant growth as it has become established within the new Orchard Grove community. A substantial fund was created through highly generous giving from church members which will support the dual ministry of All Saints Trull and Orchard Grove Church in the immediate years ahead.

Major building works to refurbish the bells and strengthen the belfry of All Saints Church were completed. Interior work on the Church involving rewiring, refurbishing the lighting and redecorating, were planned and commissioned and are due to be carried out in the early part of 2026. Work was also carried out on the church car park to improve drainage and to avoid flooding.

The Hive café and the hiring out of rooms within the Trull Church Community Centre (TCCC) have continued to flourish.

Financially, the PCC was able to pay the Parish Share in full to the Diocese and overall had a small surplus of income over expenditure. In addition to funds held to support regular expenditure, the PCC also holds a prudent reserve fund to cover unexpected significant expenditure and a fund set aside for the replacement of Hive cafe equipment and more generally to maintain the TCCC. The expenditure on the fabric of All Saints Church is funded by the Ruth Pewtress legacy fund.

Church Membership

Membership numbers at All Saints Trull have been stable whereas numbers at Orchard Grove have grown substantially. This was evident from the annual survey of church attendance in October which produces a figure for 'Church Membership', defined by the Church of England as adults normally attending at least once a month. In October 2025 this was 233 (including 7 at home, watching the livestream), made up of 189 at All Saints Trull and 44 at Orchard Grove. This compares with a total of 216 in Oct 2024 (185 at All Saints Trull, 31 at Orchard Grove) and 209 at All Saints Trull in 2023.

The Electoral Roll had 222 names at the annual meeting in April 2025, compared with 246 in April 2024 and 243 in April 2023. In 2025 the average weekly attendance at All Saints Trull and Orchard Grove Church services was 151 adults and 28 children, with a few more people watching live-streamed services; this compares with 160 adults and 28 children in 2024, 140 adults and 23 children in 2023.

Parochial Church Council (PCC)

During 2025 the PCC had 6 regular meetings, one further meeting following the Annual Parochial Church Meeting to elect officers of the PCC and one further special meeting in November to discuss the forthcoming rewiring, lighting and redecoration project. The meetings were well attended and reports were normally given on each of the main areas of church activity.

Ministry

Ministers

The Rector, Rev Andrew Wadsworth, is the senior stipendiary minister who during the year, mainly served the ministry at All Saints Trull. The Rev Jon Ball is the stipendiary minister with primary responsibility for serving Orchard Grove Church. In June Jon was officially licensed as 'Associate Vicar in the benefice of Trull with Angersleigh with particular responsibility for Orchard Grove'. The PCC did not employ a children's/youth worker during the year although plans are in place to employ a Children's and Family worker from April 2026.

Services

All Saints Trull has generally run at least three Sunday services every week throughout the year: A traditional liturgical service at 8 a.m. and a less formal service at 10.30 a.m. with children's groups, both held in the main church building and a more contemporary service at 5.30 p.m. held in the TCCC. Once a month an additional all-age family service has been run in the TCCC particularly focusing on serving families with younger children.

A range of styles of sung worship was used, utilizing both traditional hymns and contemporary songs, some accompanied by the church organ and otherwise by various bands. Later in the year, a new electric piano was purchased for use in the main church building.

The sermon series was mostly based upon passages from the books of Exodus, Mark and Philippians and upon a number of the Parables.

Orchard Grove church has held Sunday morning services in the Orchard Grove Primary School with a contemporary style of sung worship and sermons based upon the books of 1 John, Daniel, various psalms and the resurrection appearances of Jesus.

An additional monthly mid-week Common Worship Communion Service has been held at All Saints Trull followed by a time of fellowship, 'Coffee Connect', in the TCCC. There were also additional services at Easter and Christmas.

A particular highlight of the year was a combined All Saints Trull and Orchard Grove church harvest festival service held at a local farm.

During the year the All Saints church has also been used for a wedding and a number of funerals and baptisms.

Growth Groups

There are 16 'Growth Groups' including 3 based at Orchard Grove. Each of these comprises a small number of church members with well over 100 people attending in total. They met regularly (generally weekly) and normally in members' homes to socialise, study the Bible, pray together and more generally to support and encourage each other.

Prayer meetings

Every Monday morning, a small number of members meet online using Zoom to pray about the forthcoming week. Once a month, on a Wednesday evening, a larger 'Powerhouse' meeting has been held bringing church members together to pray.

Courses

A number of courses were run during the year. At All Saints Trull, 'Hymns We Love' explored spiritual insights through well-known favourite hymns and 'Hope Explored' and 'Christianity Explained' were two further courses looking at the Christian faith and a Discipleship course explored deeper aspects

of our faith and how to put it into practice. At Orchard Grove, an Alpha Course was held to discuss the foundations of our Christian faith.

Children and young people

As well as the monthly family service held in the TCCC specifically focused on families with young children, there was also provision for children at the other regular Sunday morning 10.30 a.m. services held at both All Saints Trull and Orchard Grove.

In addition, Angels is a well attended weekly mother/carer and toddler group and Pulse is a group for young people in school years 10 to 13. Both of these groups are run by church members and met in the TCCC throughout the year.

Members of the church have taken assemblies both at Trull CofE VA Primary School and at Orchard Grove Primary School, sometimes using the 'Open the Book' materials.

In the Summer, a number of our teenagers attended and a number of adults helped at a holiday week run by CPAS Ventures and held at Blundell's School in Tiverton. This provided opportunities for making friends, participating in exciting activities and exploring the Bible and for finding out about Jesus.

Private devotions and visitors

The main church building has generally been kept open from 9 a.m. to 3 p.m. during each week day for visitors and private devotions.

Staff

The PCC employed three members of staff during the year: the Church Administrator, the TCCC manager who oversaw the Hive cafe, managed the building and the booking of various church spaces and a TCCC cleaner.

Building Projects

All Saints Church

A substantial amount of building work took place in 2025 primarily associated with the reinstallation of the church bells at All Saints. In 2024, the bells had been taken down from the belfry and transported to a specialist restorer. By May they had been returned and reinstalled with associated work to strengthen the bell tower structure and improve and update the lighting and wiring in the tower. On 29 June, a celebration service was held in recognition of the inauguration of the restored bells.

A clock regulator has also been fitted to ensure that the clock stays on time. Work on this aspect is ongoing in early 2026.

Repairs have also been undertaken to a gate post on the corner of the churchyard that was damaged by a passing vehicle.

Car park

The large car park which is adjacent to All Saints Trull was prone to flooding when there was heavy rainfall. Although the carpark is jointly owned by All Saints and the village Memorial Hall, the flooding occurred in the church part of the carpark. Consequently the PCC authorised work to be undertaken to install a new drainage system. This was successfully completed in September.

Trull Church Community Centre

The TCCC is subject to a schedule of regular maintenance work. The main non-routine maintenance that was undertaken in 2025 included the installation of new flooring in the Hive café, repainting of the

Hive café and replacement of the ceiling sound baffles and work to manage an issue with a part of the hall floor tiles rising.

Pastoral work

A pastoral care team of around 5 or 6 church members regularly visited more vulnerable people in their homes and in care homes. The Parish Links team delivered the monthly Parish Magazine to homes throughout the Parish and are able to notify the clergy of any people in need of a visit.

Hive Café

The Hive café operated within the TCCC and was generally open every weekday from 10 a.m. until 4 p.m. and on Saturdays from 10 a.m. until 12 noon. The café is run by a team of 37 volunteers including three volunteer managers. All staff have undergone appropriate training and have passed Food and Hygiene exams and some have passed Food Allergy and Intolerance training. Occasionally 15 year old students have been taken on to do 'Community Service' as a part of their working towards a Duke of Edinburgh Award.

The café served an assortment of drinks and food items including cakes made by some of the volunteers. It has been a very popular venue attracting customers mainly from Trull, Staplehay and Galmington as well as, particularly in the summer months, groups of walkers and cyclists.

The café is a hugely successful enterprise, not only in providing a meeting place for local people but also in providing a source of additional income towards the costs of maintaining the TCCC. In 2025 it contributed around £31,000.

Orchard Grove Coffee Well

The Orchard Grove Church hired a coffee bike, using it on Monday mornings and during the summer months on Sunday afternoons. The sale of coffee from the bike provided a platform for good conversation with people from the community and has provided the opportunity to hand out Bibles and to pray with people too.

Community Centre room hire

The TCCC has 4 rooms that were hired out during the year. There were 12 to 17 regular hirers using the Centre at least once a month and up to 8 other one-off bookings every month. Trull Saplings Preschool used the West and Central parts of the main hall every weekday during term time. Paying hirers cover a diverse set of activities and include the NHS Hips & Knees Clinic, NHS Weightloss, NHS Diabetes Prevention, Pilates groups, Friendly Retirement, The Samaritans, Somerset County Orchestra, violin lessons, a local woodwind group, Yoga, Trull Parish Council, Trull History Society, and fostering and adoption groups. The income from the hiring of these rooms amounted to around £32,000 over the year, of which £10,505 related to Trull Saplings Preschool. This makes another significant contribution to the overall running costs of the Centre.

Other events

Two women's and two men's breakfasts were held during the year providing opportunities for informal socialising in a pleasant atmosphere. These were open to church members and guests and involved a breakfast followed by a short talk.

There was also a very popular candle painting session run prior to Christmas.

Parish Magazine

The PCC supported the monthly publication of the Trull Parish Magazine which contains articles of local interest and advertisements for local services. The magazine is seen as a valuable way to share news across the locality and its costs are broadly met by the advertising revenue and sales.

Finances

Over the year there was a small surplus of routine income over expenditure.

Income

The main items of 'routine' income are the generous regular donations made by church members and the associated Gift Aid tax recovery, the income generated by the Hive café and through room letting.

In addition to regular giving, church members also donated to two other funds:

- The Ministry Fund was created in the early part of the year, through highly generous giving from church members, to support the dual ministry of All Saints Trull and Orchard Grove Church in the immediate years ahead. Allowing for pledges made for ongoing donations in the future and for Gift Aid tax recovery, the total amount raised amounted to around £100,000 which is a huge blessing.
- The Mission Fund is an on-going Fund to which church members donate in addition to their regular giving to the main church funds. This Fund supports various mission partners including the de Roemers in Belgium with Crosslinks and Heidi and Bosco Bukeera in Uganda, with UFM.

The gifts made by people attending the services held at Christmas were donated to three local charities in Taunton: Open Door, the Foodbank and Besom.

Expenditure

The largest component of the routine expenditure, over £130,000, was the Parish Share (which is a part of the wider 'Trull with Angersleigh' Benefice Share) requested by the Diocese of Bath and Wells. It is pleasing that the PCC was able to pay the full amount of the Parish Share which is used by the Diocese to cover

- the costs of providing its ordained stipendiary ministers;
- a contribution to other costs of running the Diocese, including those of curates, the archdeacon and support services, the team that provides services for the diocesan community;
- and a contribution to a mutuality and generosity fund. This is used by the Diocese to support churches and communities that cannot fully cover the cost of their ministry and mission.

Other main items of routine expenditure are the salaries and associated costs of the employed staff and normal running costs of the buildings and in the case of Orchard Grove, the hire costs of the venue used for Sunday services. The work to improve the drainage in the car park cost around £15,000.

Reserve funds

As well as the funds held for the routine operation of the churches, the PCC also holds other funds, the most significant of which are:

TCCC & Hive: At the year end, around £40,000 was held in a Skipton Building Society account intended to be used to fund the replacement of equipment in the Hive and for long-term maintenance of the TCCC.

Prudent Reserve: As a part of the PCC's risk management funds are held in a Virgin Money account to cover any unexpected and sudden financial stresses. At the year end these amounted to about £52,000.

Ministry Fund: At the year end this amounted to around £71,000 after allowing for the income tax recovery under Gift Aid which will happen in 2026 and a £3,000 payment to Rev. Jon Ball to support his housing costs as agreed by the PCC in July. The funds were mostly invested in an account with CCLA. There are also some ongoing donations.

Ruth Pewtress Fund: The legacy left by Ruth Pewtress is restricted for the fabric of the building of All Saints Church. It has been used for the restoration of the bells project and is being used for the rewiring, lighting and redecoration project taking place in early 2026. It is mostly invested in the PCC's account with CCLA and at the year end amounted to around £393,000, after allowing for a further grant to be received in 2026, under the Listed Places of Worship Scheme to recover some of the VAT paid in respect of work undertaken in 2025.

Risk and Reserves Policy

The financial and pastoral risks to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined.

Financial risks

A prudent reserve fund is held to provide for any unexpected and sudden financial stresses. The amount of the prudent reserve is reviewed, normally triennially, by the PCC by considering a range of hypothetical scenarios involving a sudden and unexpected need for additional funds. The scenarios cover examples of unforeseen emergency or essential repair work, a fall in income below expectations and an unforeseen need to cover day to day operational costs in the short term from the reserve. The prudent reserve is held in addition to the Hive and TCCC fund which is set aside to replace equipment in the Hive and for any longer term maintenance of the TCCC and the Ruth Pewtress Fund which is for the fabric of the main church building.

To reduce risk associated with payments, online payments are only made by the Treasurer and/or the Assistant Treasurer and are checked by both the Treasurer and the Assistant Treasurer at the end of each month. Any online payments in excess of a £1,000 daily limit require a second authorization before the payment is undertaken by the bank. All cheques from PCC accounts require two separate signatures.

The Financial Services Compensation Scheme now provides protection of up to £120,000 for balances held in a UK bank or building society, should that institution default. The accounts held by the PCC all have balances well within that limit with the exception of the investment in a CCLA account of the Ruth Pewtress funds. The risk of the failure of CCLA is, however, considered to be very small and is accepted by the PCC.

Safeguarding and data protection

The PCC operates Safeguarding and Safer Recruiting policies that are reviewed annually. The PCC has delegated to the Diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. This is in accordance with advice given to parishes by the Charity Commission and the Church of England in 2019.

The PCC complies with the 2018 General Data Protection Regulations.

Funds and Reserves details

The total income for the year was £480,282. Of this, £73,630 related to income for the Ministry Fund and £250,568 to other donations and legacies (including Gift Aid tax recovery). £31,731 was from TCCC room hire and £61,054 was from the TCCC café.

The total expenditure for the year was £469,897. Of this, £132,505 was the Parish Share and £101,038 was paid from the Ruth Pewtress Fund for works undertaken on the bells and bell tower.

The cost of employing 3 staff was £49,312. £15,075 was the cost of improving the drainage in the carpark. The cost of running the TCCC café was £28,727.

Overall, there was a surplus of income over expenditure of £10,385. This compares to a deficit of £18,456 in 2024. A major contributory factor to this change is that the PCC did not employ a Children's and Family worker during 2025.

At 2025 year end the total funds were £1,757,212 (compared with £1,746,827 at 2024 year end). Of this total, £1,050,850 represents Fixed Assets, mostly the value of the TCCC and its equipment. Net current assets were £706,362 of which £393,346 was the Ruth Pewtress Fund, £70,630 was the Ministry Fund and £52,545 were Orchard Grove funds. Of the remaining £189,841, £183,726 is unrestricted and includes both the Prudent Reserve of £52,226 and the reserve of £39,233 set aside for the upkeep of the TCCC and the Hive equipment.

Charitable Status: Aims & Objectives and Public Benefit

The PCC is a Registered Charity, number 1130899, under the Charities Act 2011. Its legal authority derives from the Parochial Church Councils (Powers) Measure 1956 as amended. This defines the powers and responsibilities of PCCs in managing church affairs and properties. It is also subject to the Church Representation Rules of the Church of England.

The Aims and Objectives of the PCC are stated to be 'promoting in the ecclesiastical parish the whole mission of the church' including the following activities conducted under the authority of the Church of England for the benefit of the public:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents and toddlers
- supporting other charities in the UK and overseas.

The PCC confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the charity's Aims & Objectives and planning future activities.

The PCC's Responsibilities for Financial Reporting

The PCC is responsible for preparing the trustees' Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the PCC is required to:

- select suitable policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the PCC will continue in business.

The PCC is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed and constitution. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Related Trusts and Charities

Trull Parish Room is a registered charity, no 203284, which owns the site on which the TCCC is built. The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The PCC act as the Managing Trustees.

The Annual Report was approved by the PCC on 9 March 2026 and signed on their behalf by:



Signed:

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2025, which are set out on pages 11-22.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Sarah Twist *date:* 12th May 2026

Sarah Twist FCA DChA

Chartered Accountant
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	*Total Funds 2024 £*
Income from:						
Donations and Legacies	*2*	195,393	128,805		324,198	*274,494*
Other Trading Activities	*3*	31,731	0		31,731	*28,236*
Investments	*4*	1,766	19,773		21,539	*26,251*
Charitable Activities	*5*	78,825	2,477		81,302	*81,324*
Other Income	*6*	7,031	14,481		21,512	*25,028*
Total Income		314,746	165,536	0	480,282	435,333
Expenditure on:						
Charitable Activities	*7*	323,663	143,480	200	467,343	*452,722*
Other Expenditure	*8*	262	2,292	0	2,554	*1,067*
Total Expenditure		323,925	145,772	200	469,897	453,789
Net Income/(Expenditure)		(9,179)	19,764	(200)	10,385	(18,456)
Net Movement in Funds		(9,179)	19,764	(200)	10,385	(18,456)
Reconciliation of Funds:						
Total Funds Brought Forward	*14*	192,905	1,548,422	5,500	1,746,827	*1,765,283*
Total Funds Carried Forward	*14*	183,726	1,568,186	5,300	1,757,212	*1,746,827*

The notes on pages 13 to 22 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 17 on p.21.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2025

	Notes	2025		*2024*	
		£	£	£	£
Fixed assets					
Tangible assets	*10*		1,050,850		*1,052,076*
			1,050,850		*1,052,076*
Current assets					
Debtors	*11*	73,533		*58,668*	
Cash and cash equivalents		663,744		*645,650*	
		737,277		704,318	
Current Liabilities					
Creditors - due within 1 year	*12*	30,915		*9,567*	
Net current assets			706,362		*694,751*
Total Assets less Current Liabilities			1,757,212		*1,746,827*
Net assets			1,757,212		*1,746,827*
Funds					
Unrestricted funds	*15*		183,726		*192,905*
Restricted funds	*15*		1,568,186		*1,548,422*
Endowment funds	*15*		5,300		*5,500*
Total funds			1,757,212		*1,746,827*

The financial statements were approved by the PCC on 9 March 2026
and were signed on its behalf by:

Rev Andrew Wadsworth (Chairman) AJ Wadsworth

The notes on pages 13 to 22 form part of the financial statements.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2025

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The remaining endowment fund at All Saints is from the legacy of Gwen Richards, for flowers. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of this endowment so that the purpose of the fund could be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see p.16 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

(viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements for the Year Ended 31 December 2025

		Unrestricted 2025	Restricted 2025	Endowment 2025	Total 2025	*Total 2024*
2.	**Donations and Legacies**	£	£	£	£	*£*
	Planned Giving and FWO Gifts *	150,886	50,201		201,087	*174,841*
	Gift Aid on Planned Giving *	36,474	12,246		48,720	*42,624*
	Giving via CAF etc*	5,163	10,500		15,663	*9,123*
	Other Gifts for Church Funds	2,770	126		2,896	*332*
	Orchard Grove via FWO & Other	0	34,487		34,487	*26,469*
	Orchard Grove - Gift Aid	0	8,113		8,113	*5,848*
	Gifts for Mission Support	0	10,122		10,122	*11,753*
	Tax Reclaimable on Mission Giving	0	2,391		2,391	*3,071*
	Legacies and Gifts In Memory	100	0		100	*0*
	Rectory Fund Gifts	0	619		619	*433*
		195,393	128,805	0	324,198	*274,494*
3.	**Other Trading Activities**					
	TCCC Hire	31,731	0	0	31,731	*28,236*
4.	**Investments**					
	Interest*	1,766	19,773		21,539	*26,251*
		1,766	19,773	0	21,539	*26,251*
5.	**Charitable Activities**					
	Orchard Grove	0	2,477		2,477	*1,155*
	Fees	5,471	0		5,471	*6,897*
	Magazine	10,335	0		10,335	*9,863*
	Youth & Children	403	0		403	*2,704*
	Outreach	1,306	0		1,306	*1,335*
	Bookstall	175	0		175	*134*
	TCCC Café	61,054	0		61,054	*58,604*
	Other (incl TCCC events)	81	0		81	*632*
		78,825	2,477	0	81,302	81,324
6.	**Other Income**					
	Grants - general **	4,193	13,663		17,856	*18,575*
	Office Income	888	0		888	*27*
	Insurance Claim *(gate pillar)*	1,950	0		1,950	*2,984*
	Other (Archives - *New Story of Trull*)	0	818		818	*3,442*
		7,031	14,481	0	21,512	*25,028*

** £73,630 of the Restricted Funds income was into the Ministry Fund: £50,151 from 'Planned Giving and FWO gifts', £10,500 through CAF giving, £12,234 Gift Aid tax recovery and £745 investment interest.*
*** A grant of £4,193 (Unrestricted) was received from Parish Lands and grants totalling £13,663 (Restricted) were received under the Listed Places of Worship VAT scheme in respect of works carried out on the church building.*

Notes to the Financial Statements for the Year Ended 31 December 2025

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	*Total 2024 £*
7. Charitable Activities					
Parish Share	132,505			132,505	*141,913*
Rector's Expenses	2,616			2,616	*3,036*
Curate & Placement Expenses	0			0	*1,455*
Orchard Grove	0	24,542		24,542	*8,074*
Fees	3,179			3,179	*4,068*
Youth-worker	0			0	*119*
Children & Families Worker	455			455	*24,114*
Office Staff	27,221			27,221	*25,848*
Office Costs	6,881			6,881	*7,802*
Magazine	10,193			10,193	*9,502*
Youth & Children	1,580			1,580	*3,757*
Outreach	2,318			2,318	*1,689*
Other Events & Teams	327			327	*128*
Mission Support/Expenses	0	13,120		13,120	*14,971*
Education - Courses and Resources	173			173	*268*
Bookstall	143			143	*96*
Worship	2,559		200	2,759	*3,009*
Communications & Archives*(Trull book)*	601	607		1,208	*4,261*
Church Repairs & Improvements	713	101,038		101,751	*90,193*
Church Insurance & Utilities	7,322			7,322	*7,550*
Churchyard & Car Park	21,952	3,741		25,693	*13,784*
TCCC - Staff	22,091			22,091	*20,269*
TCCC - Operation	45,383			45,383	*31,453*
TCCC - Events	0			0	*515*
TCCC - Café	28,727			28,727	*27,924*
Depreciation - general equipment	3,260	52		3,312	*3,058*
Depreciation - TCCC furniture & eqpt	299			299	*487*
Depreciation - TCCC Café equipment	1,517			1,517	*1,545*
Depreciation - Orchard Grove equipment	0	380		380	*91*
Independent Exam *(incl extra prev year)*	1,648			1,648	*1,620*
Othe PCC Expenses	0			0	*123*
	323,663	143,480	200	467,343	*452,722*
8. Other Expenditure					
Rectory Fund	0	2,292		2,292	*805*
Bank Charges	262	0		262	*262*
	262	2,292	0	2,554	*1,067*

Notes to the Financial Statements for the Year Ended 31 December 2025

9. Staff Costs

	2025	*2024*
	£	£
Gross Salaries	47,769	*67,484*
Employer's National Insurance	0	*0*
(above Employment Allowance £5,000 in 2025-6, as in 2024-25)		
Pension costs	1,543	*2,377*
	49,312	*69,861*

There were three employees during the year: a full-time administrator and 2 part-time employees in the TCCC. Two are enrolled in a pension scheme with NEST and the PCC matched the employee contributions.

There are no employees with emoluments exceeding £60,000. (2024 - nil).
Andy Dunningham, the Manager of the TCCC, as a member of the PCC, withdrew from any PCC discussions of staff pay and conditions. In 2025 he received a salary of £12,415 as part-time TCCC Manager.

10. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Orchard Grove	Total
	£	£	£	£	£
Cost					
At 1 January 2025	1,036,837	62,560	21,308	1,971	1,122,676
Additions	0	2,220	2,062	0	4,282
Disposals	0	0	0	0	0
At 31 December 2025	1,036,837	64,780	23,370	1,971	1,126,958
Depreciation					
At 1 January 2025	0	59,618	10,891	91	70,600
Charge for the Year	0	1,816	3,312	380	5,508
Eliminated on Disposal	0	0	0	0	0
At 31 December 2025	0	61,434	14,203	471	76,108
Net Book Value at 31 December 2025	**1,036,837**	**3,346**	**9,167**	**1,500**	**1,050,850**
Net Book Value at 31 December 2024	*1,036,837*	*2,942*	*10,417*	*1,880*	*1,052,076*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

Notes to the Financial Statements for the Year Ended 31 December 2025

11. Debtors	2025 £	*2024* *£*
Gift Aid claim for Planned Giving Jan-Dec	36,096	*39,943*
Gift Aid claim for Ministry Fund 2025	12,234	*0*
Gift Aid claim for Mission Fund Giving Jan-Dec	2,390	*2,822*
Gift Aid claim for Orchard Grove Giving Jan-Dec	8,113	*5,848*
Gift Aid claim for Archives gift	0	*250*
Gift Aid claim for Music and Sound System gifts	0	*275*
Gift Aid claim for Youth gift	0	*1,500*
Gift Aid claim for Flowers	13	*0*
LPOW/VAT refund for church building works	4,736	*0*
Insurance Claim *(Gate post)*	1,450	*0*
CCLA Interest due for Oct-Dec 2025	4,720	*5,355*
Other Prepayments & Accrued Income	3,781	*2,675*
	73,533	*58,668*

12. Creditors - due within 1 year		
Creditors for goods and services	30,915	*9,567*
	30,915	*9,567*

13. Independent Examiner's Remuneration	2025 £	*2024* *£*
Independent Examiner's Fee (including amounts above estimates for previous years).	1,600	1,620

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2025

14. Statement of Funds

	Balance B/fwd 01/01/25 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/25 £
Unrestricted Funds	192,905	314,746	323,925	0	0	183,726
Restricted Funds						
Ministry Fund	0	73,630	3,000	0	0	70,630
Archives	1,330	818	607	0	0	1,541
Bells	74	126	0	0	0	200
Fabric	4,365	0	605	0	0	3,760
Hall Development	1,036,837	0	0	0	0	1,036,837
Mission Support	5,143	12,513	13,120	0	0	4,536
Music (incl Sound)	1,250	0	53	0	0	1,197
Orchard Grove Church	29,391	43,201	21,922	0	0	50,670
Orchard Grove children	0	1,875	0	0	0	1,875
Organ	2,000	0	0	0	0	2,000
Rectory	2,616	619	2,292	0	0	943
Ruth Pewtress Fabric	464,827	32,692	104,173	0	0	393,346
Trull Aid	589	0	0	0	0	589
GRichards: Flowers	0	62	0	0	0	62
Total Restricted Funds	1,548,422	165,536	145,772	0	0	1,568,186
Endowment Funds						
GRichards: Flowers	5,500	0	200	0	0	5,300
Total Endowment Funds	5,500	0	200	0	0	5,300
Total Funds	1,746,827	480,282	469,897	0	0	1,757,212

Unrestricted Funds are for the general purposes of the church and include £36,597 at 31/12/25 of Designated Funds, which are funds intended to be used for specific defined purposes, although the PCC is not legally bound to use them in this way.

The Hall Development Fund represents the funds invested in the Trull Church Community Centre.

Restricted Funds are for specific defined purposes.The Ruth Pewtress Fabric Fund are the funds remaining from her legacy of £634,000 to be used *'for the fabric of the building of All Saints Parish Church only'*.The Ministry Fund is the fund established in 2025 to support the dual ministry of All Saints, Trull and Orchard Grove Church in the immediate years ahead. £3,000 of the Fund was paid to Jon Ball to support his housing costs as agreed by the PCC on 7 July. The Orchard Grove Fund represents the general funds available for the operation of the Orchard Grove Church including its contribution to the Benefice Share. The Orchard Grove Children Fund is a fund specifically to support the children's work in the church.The Mission Support Fund consists of funds specifically for the support missions and charities, including Besom, the de Roemers in Belgium and Heidi and Bosco Bukeera in Uganda.

Other Restricted Funds include the Archives Fund for maintaining the Parish Achives and promoting interest in the history of Trull, the Fabric Fund for repairs to the church building, organ and churchyard lamp and a more specific Organ Fund. The Music Fund mostly represents the value of the Roland electric piano bought in 2025 for use within the All Saints church building. The Rectory Fund represents money given to defray expenses in the Rectory. The Trull Aid Fund was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty.

The remaining **Endowment Fund** comes from a legacy of £7,000 from the late Gwen Richards and is for church flowers. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of this endowment so that the purpose of the funds could be achieved more effectively.

Notes to the Financial Statements for the Year Ended 31 December 2025

15. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2025 Total
	£	£	£	£
Unrestricted Funds	11,433	172,293	0	183,726
Restricted Funds	1,039,417	528,769	0	1,568,186
Endowment Funds	0	5,300	0	5,300
	1,050,850	706,362	0	1,757,212

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2024**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2024 Total*
	£	£	£	£
Unrestricted Funds	13,359	179,546	0	192,905
Restricted Funds	1,038,717	509,705	0	1,548,422
Endowment Funds	0	5,500	0	5,500
	1,052,076	694,751	0	1,746,827

16. Related Party Transactions

Reimbursements of expenses properly incurred on behalf of the PCC in 2025 were paid to a number of members of the PCC: £2,334 was paid to Andy and Liz Dunningham for various expenses in connection with Pulse, TCCC maintenance, services and men's and women's breakfasts; £866 was paid to David Sharpe in connection with subscriptions for some online services; £711.10 was paid to Megan Jones-Dellaportas for various expenses in connection with Orchard Grove church and Coffee Well; £353.70 was paid to Laurence Pallant in connection with software licences for Orchard Grove; £115.58 was paid to Ruth Slade (wife of Matt Slade) for expenses in connection with an Easter Family event and a total of £202 was paid to David Taylor, Peter and Jakki Chew and Judy Reeves for various other items.

Andy Dunningham, the TCCC Manager, was a member of the PCC during 2025. He withdrew from any discussion about staff employment terms and remuneration. No other members of the PCC were employees.

All PCC members are invited to declare any potential conflicts of interest at the beginning of each meeting. If necessary, they withdraw from the meeting for any such items on the agenda.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2025

17. Statement of Financial Activities for the Year Ended 31 December *2024*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	*Total Funds 2023 £*
Income from:					
Donations and Legacies	220,775	53,719	0	274,494	*248,539*
Other Trading Activities	28,236	0	0	28,236	*20,645*
Investments	2,096	24,155	0	26,251	*25,426*
Charitable Activities	80,640	684	0	81,324	*73,471*
Other Income	10,232	14,796	0	25,028	*28,156*
Total Income	341,979	93,354	0	435,333	396,237
Expenditure on:					
Raising Funds	0	0	0	0	*250*
Charitable Activities	344,329	108,193	200	452,722	*462,002*
Other Expenditure	262	805	0	1,067	*763*
Total Expenditure	344,591	108,998	200	453,789	463,015
Net Income/(Expenditure)	(2,612)	(15,644)	(200)	(18,456)	(66,778)
Net Transfers between Funds	6,000	(6,000)			
Net Movement in Funds	3,388	(21,644)	(200)	(18,456)	(66,778)
Reconciliation of Funds:					
Total Funds Brought Forward	189,517	1,570,066	5,700	1,765,283	*1,832,061*
Total Funds Carried Forward	192,905	1,548,422	5,500	1,746,827	*1,765,283*

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2025

18. Prior Year Statement of Funds *(2024)*

For comparative purposes the Statement of Funds for the previous year is included here.

Statement of Funds	Balance B/fwd 01/01/24 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/24 £
Unrestricted Funds	189,517	341,979	344,591	6,000	0	192,905
Restricted Funds						
Archives	0	4,627	3,297			1,330
Bells	74	0	0			74
Fabric	4,365	0	0			4,365
Hall Development	1,036,837	0	0			1,036,837
Mission Support	4,439	14,824	14,120			5,143
Music (incl Sound)	0	1,250	0			1,250
Orchard Grove Church	0	30,645	1,254			29,391
Organ	2,000	0	0			2,000
Rectory	2,988	433	805			2,616
Ruth Pewtress Fabric	518,774	35,575	89,522			464,827
Trull Aid	589	0	0			589
Youth	0	6,000	0	(6,000)		0
Total Restricted Funds	1,570,066	93,354	108,998	(6,000)	0	1,548,422
Endowment Funds						
GRichards: Flowers	5,700	0	200			5,500
Total Endowment Funds	5,700	0	200	0	0	5,500
Total Funds	1,765,283	435,333	453,789	0	0	1,746,827

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2024

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Website: www.trullchurch.org.uk

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2024

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
Curates	Rev Imogen Ball	*until February*
	Rev Jonathan Ball	Minister of Orchard Grove Church
Reader	Mr David Sharpe	Treasurer, Vice-Chair
Churchwardens	Mrs Jane Martin-Scott	
	Mr Harry McFaul	*from April*
	Mrs Liz Willis	*until April*
Representatives on the Deanery Synod		
	Mr David Taylor	Secretary
	Mr Andrew Dunningham	
	Mr David Sharpe	
	Mr Matt Slade	
Member of Diocesan Synod in Diocesan Post		
	Mrs Tracey Khodabandehloo	
Elected Members	Mrs Yvonne Allen	
	Mrs Anne Bird	
	Mr Peter Chew	*from April*
	Mrs Julia McFaul	Parish Safeguarding Officer
	Mrs Liz Organ	
	Dr Laurence Pallant	
	Mr Robert Pym	*elected until April, co-opted from April*
	Mrs Judy Reeves	*from April*
	Mrs Kate Vestey	

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Buildings, Mission) that meet between, and report to, full meetings .

Orchard Grove Church

In September 2024, Orchard Grove Church was commissioned by the PCC of All Saints Trull, who have overall responsibility for this new church project, its finances and its legal responsibilities. Rev Jon Ball (continuing as Curate, until licensed as Associate Minister for Orchard Grove Church in 2025) chairs the Orchard Grove Ministry Leadership Team and reports to the PCC.

Annual Report for the year ended 31 December 2024 (continued)

An exciting development in the life of All Saints Trull in September 2024 was the commissioning of **Orchard Grove Church**, with fifteen members of Trull congregations forming the nucleus of the new church. This is a ministry to people living on the Orchard Grove housing development on the western edge of the parish. Rev Jon Ball runs a Sunday service which is held in the new primary school building, with contemporary music and audio-visual resources. Rev Imogen Ball co-ordinates activities for children. A mobile coffee-bike is serving the estate on Mondays, followed by a walk for mothers and babies, who meet up afterwards for coffee and play. Regular meetings are taking place in homes during the week. An outdoor gathering for carol-singing was popular. This project is in line with the efforts of the PCC to fulfil its charitable objectives of providing regular public worship open to all, promoting and teaching the Christian faith, and offering activities and support to all ages in the community - now in this new housing estate as well as in the established centre of the parish.

Our curates **Revd Imogen and Revd Jonathan Ball** completed their training in 2024. In February Imogen went on maternity leave and their new son Moses joined Barney before they moved to a house on the Orchard Grove estate in the summer, to lead the development of the new worshipping community there. Jon continues as curate until arrangements are made for him to be licensed as Associate Minister for Orchard Grove. The congregations in Trull have appreciated all that Jon and Imogen have brought to preaching and to leading worship, as well as their contribution to a range of activities both within and beyond the parish.

Revd Andy Wadsworth has continued his clear Bible preaching - on Mark's Gospel and the 2nd Letter of Peter, as well as the Ten Commandments and seasonal topics. Whilst the Church of England has explored a range of views, he has upheld the traditional Biblical teaching about marriage and human sexuality. He has encouraged the church to reach out to those who have not yet encountered the message of Jesus.

Church Attendance and Membership

There were 246 names (including 20 new names) on the Electoral Roll at the annual meeting in April 2024, compared with 243 in April 2023 and 253 in April 2022. In 2024 the average weekly attendance at All Saints Trull and Orchard Grove Church was 160 adults and 28 children, with a few more people watching live-streamed services; this compares with 140 adults and 23 children in 2023, 115 adults and 20 children in 2022 - these figures are still below numbers before the pandemic, but show a continued recovery. The figure for "Church Membership" that has been used by the diocese for calculating the Parish Share that we contribute to the Common Fund that pays for clergy costs and other diocesan expenditure is calculated in yet another way: anyone over 18, apart from visitors, who attends a service during October, or would have done so but for illness, is counted. Newcomers are not always included in their first year. The annual survey of church attendance in Oct 2024 produced a regular attendance figure (including newcomers, who might not yet see themselves as 'members') of 216 (including 4 at home, watching the livestream). This includes the new congregation of 31 at Orchard Grove, of whom 15 people transferred from Trull Church. Figures for Trull Church alone would be 185; this compares with 209 for in-person and online services in Trull Church in Oct 2023 and 199 in 2022.

Review of the Year's Activities

During 2024 the PCC had 6 regular meetings with an average attendance of 84%. They have focussed on making arrangements for the commissioning of Orchard Grove Church to serve the new housing development in the ecclesiastical parish, ensuring that safe procedures are established and responding to changes in the financial arrangements for supporting ministry there. The PCC have pursued plans for repairing the bell-chamber and for improvements to the church building, including better lighting, more efficient heating and an accessible WC. The PCC held an additional meeting in October to discuss possible responses to General Synod decisions on prayers for those in same-sex relationships. The PCC expressed concern at these developments and would respond when proposals from the Church of England for handling disagreements on the issue were clarified in 2025.

Libby Cuthbertson continued as **Children and Families Coordinator and Youth Overseer** until October 2024, focussing on under-11's and their parents and carers. She has worked with a large team of volunteers (all DBS-checked) to run groups for children on Sundays, Launchpad for 8-11's on Wednesdays, and Angels (toddlers) on Thursdays. She has offered resources to Trull School: assemblies, incuding Open the Book, and a Spirituality Through Play week. Most of these activities will continue, some on a smaller scale, until a new appointment is made. Teams of volunteers take responsibility for Watchers (11-14's on Sunday evenings) and Pulse for 14-18's on Friday evenings. Some young people went to the Spree Weekend for 8-17's in June and to the Sparkford Venture for 14-18's in August, along with volunteer leaders from the church. We tried to recruit a work-experience placement for a young person interested in training for youthwork but no-one applied. A generous donation was made to pay the costs of such a scheme; the donor subsequently offered to derestrict this donation and the PCC decided to designate the money for more general use for work with children and young people.

Annual Report for the year ended 31 December 2024 (continued)

Julia McFaul is the **Parish Safeguarding Officer**. The PCC agreed an updated **Safeguarding and Safe Recruiting Policy** in November 2024; this included provisions for activities at the new Orchard Grove Church, where **Matt Bodey** will assist Julia McFaul with safeguarding. Policies concerning Domestic Abuse and Information & Support for Victims and Survivors of Abuse were adopted. **Rob Pym** continued as PCC lead for **Disability** and for **Health & Safety**. Compliance with **GDPR** (General Data Protection Regulations) is overseen by **Martin Sumpter**.

Jane Martin-Scott has continued as churchwarden and **Harry McFaul** has taken over from **Liz Willis**; they are supported by several service-stewards. **David Taylor** has continued as PCC Secretary. **David Sharpe** is still Vice-Chair, Treasurer and a Reader.

We have a wide range of Sunday services: at 8am there is traditional BCP Communion or Morning Prayer; the 10.30am service is more informal all-age worship on most Sundays - but on the 2nd Sunday there is a Family Service in the TCCC at the same time as Common Worship with organ and choir in church; at 5.30pm there is the Five30 service of contemporary worship in the TCCC. All these services rely on volunteer musicians, co-ordinated by **Mary Salisbury** (who has taken over from Audrey Eley) and **Hugh Taunton**, and on those who operate the sound system and live-streaming. The **new sound system**, installed in the church in 2023, is working well.

Jennie Rusinek and Sally Silsby, as **Lay Worship Assistants**, have continued to lead services, as has Ruth Slade. We have also benefitted from the ministry of Rev Tim Butlin and David Willis, who were joined in 2024 by **Rev Rob Wilkinson**, who has moved to Trull with his wife Joan. Although Sandra Jones focuses her Reader ministry on Angersleigh, it is also good to see her in Trull. Laurence Pallant and Ian Smith have been exploring ministry as occasional leaders and preachers. Our worship and activities are upheld by **prayer**: *Powerhouse*, the church prayer-meeting, is held monthly; there is also corporate prayer online to start the week, and also for the work amongst young people and for the men's ministry.

The **Parish Links** are an important part of pastoral care in the parish, maintaining contact with those who live in the village and letting clergy know of people in need of a visit; they also distribute the magazine. **Martin Sumpter** co-ordinates pastoral care; some members of the church are licensed by the Bishop as pastoral visitors. *Coffee Connect*, on the first Tuesday of each month, co-ordinated by **Julia Morgan** has been increasingly popular with retired people; there is a Communion service in church immediately beforehand.

The **Trull Church Community Centre** celebrated the 10th anniversary of its opening in October and continues to meet the needs of both the church and the community. All our youth and children's work takes place in the Centre, including the Sunday groups and after-school activities for different age-groups. **Odette Lawton** is now in her third year as **Church Administrator** and helps with safeguarding administration as well as supporting the Rector and making sure that church activities run smoothly. With **Andy Dunningham** (Centre Manager) also having a desk there, the office is a welcoming place to find out what is going on. More repairs and redecoration have been needed this year. The TCCC has been hired by more new groups. **Trull Saplings PreSchool** continues to be our major hirer on weekdays and we are glad to host this important provision for village families.

The **Hive Café** has had a very successful year; we are very grateful to **Val Cousins**, **Fran Pym** and **Dot Mackay**, the three volunteer managers, and over 50 well-trained volunteers, coordinated by **Ruth Buller**, who make it a village hub and a welcoming place to meet friends, especially for those who live on their own. Profits from the café have contributed to the running costs of the Centre. **Marcus Kavanagh** continues to keep the Centre clean each day. The **Parish Archives** supported by both the church and the parish council are stored upstairs; in 2024, under **Don Archer**'s leadership, the Archives Team produced *The New Story of Trull*. Our Police Community Support Officers hold their 'surgery' from time to time in the Centre; we have also hosted groups that support people with different medical conditions. In all these ways, the Centre is helping us to fulfil one of our main aims, that of caring for people of all ages in our community.

Events to communicate the Christian faith to a wider audience have included a daytime *Christianity Explored* Course run by the Rector; *Hymns We Love* has appealed to older members; there have also been men's breakfasts and women's breakfasts with both local and visiting speakers.

The **Mission Team**, chaired by **Peter and Jakki Chew**, oversees links with mission partners and giving for mission. In total over £15,000 was sent to mission and charities in 2024. Of this total, £1,300 was sent directly from collections - details are attached to the church accounts but they are separate from church income and expenditure.

There are about 12 **growth-groups** meeting during the week in people's homes, for mutual prayer and encouragement, as well as looking at the Bible together. **Anne Bird** and **David Taylor** oversee this programme.

Annual Report for the year ended 31 December 2024 (continued)

Since 2009 church members have made financial pledges to the **Trull Church Mission Fund**. In 2024, £11,700 was given in this way (with £2,500 Gift Aid in addition); donations from the fund totalling £14,000 were sent to the following missions: Crosslinks for the de Roemers in Belgium, UFM for Heidi and Bosco Bukeera church-planting in Uganda, and more locally: Taunton Team Chaplaincy, Taunton Youth for Christ, Besom in Taunton and Open Door; the last two were also supported from offerings at services over the Christmas period, as was Taunton Foodbank. The church and the TCCC have continued to be collection-points for the Taunton Foodbank.

The church plays a **central role in village life**. Close links have continued with **Trull CofE VA Primary School**. A service to welcome Luke Bottomley as the new Head Teacher (previously Deputy Head) was held in September. Veronica Ferdinando is School Chaplain; the Rector, the Children & Families Worker and other volunteers take regular and seasonal assemblies, including some using *Open The Book* materials. Local uniformed organizations take part in a Remembrance Sunday service. The Community Centre continues to strengthen our links with many village organizations. The parish magazine with a range of community news, is delivered to most homes in Trull.

The **website** *www.trullchurch.org.uk* has been further developed to make it more attractive and simpler to use; an increasing range of church information about church activities can now be found there. We are grateful to **Laurence Pallant** and all those who have spent so much time on the new website.

All Saints Trull is part of a joint benefice, sharing the Rector with St Michael and All Angels, Angersleigh. Some members of the Angersleigh congregation come to Trull on the Sundays when they have no service of their own. All Saints Trull is in the Taunton Deanery; Deanery ministers meet to pray, share news and support one another. There are 4 lay representatives from Trull at the Deanery Synod which meets four times a year.

There are informal links to the **B1** fellowship of Taunton church leaders. Three members of the church are involved with **Taunton Street Pastors** at weekends. Six members of the church are involved in the **Taunton Team Chaplaincy** for workplaces andthe courts, on behalf of the churches in Taunton. Other volunteers have joined in projects such as delivering supplies to people in need through the **Besom in Taunton.**

Financial Review

We are grateful for those who continue to give so faithfully to the work of the church. Regular giving rose by 3% during the year. Expenditure was less than budgeted for 2024 because the Children & Families Worker left in October. Income from TCCC hire increased in 2024 but profit from the Hive Café was lower because expenses increased whilst prices were unchanged. So, regular income for Trull Church met routine expenditure in 2024. Giving to Orchard Grove Church was greater than expenses but some givers were looking ahead to the costs of the next year or two. We did not need to draw on our reserves in 2024. No legacies were received but there was a generous gift of £6,000 to pay for a youthwork trainee; when no appointment was made, the donor offered to remove the restriction on the donation and the PCC has designated the money for work with children and young people. Donations were received for the archives and music & sound in memory of former church members.

Most giving is through the Planned Giving scheme adminstered by **Imogen Taylor**. She has made sure that we receive all the Gift Aid to which we are entitled, as well as linking us to the Gift Aid for Small Donations Scheme. She has obtained more card machines for contactless giving, both in Trull and Orchard Grove. She is making the church aware of ways to fund ministry in both churches over the next 5 years.

In 2020 we received a wonderful legacy of £630,000 from Ruth Pewtress *'for the fabric of the building of All Saints Parish Church only'*. This will pay for building repairs for years to come. The old boilers were replaced with more efficient ones in 2024. Using this legacy, we are also pursuing plans to renew the lighting, redecorate the church and to install an accessible WC. **Robert Pym, Peter Chew** and the architect have sent some further reports to the PCC. After some delay whilst any possible impact on bats was investigated, Taylors of Loughborough removed the bells in September, in order to repair the supports for the bells and to rehang them.

Looking ahead into 2025, the diocese is transitioning to a new way of assessing parish contributions, based mainly on the number of clergy deployed, with a smaller proportion (based on congregation numbers) to contribute to diocesan costs and to support less wealthy parishes. Our contribution will remain much as before because we shall have an associate minister for Orchard Grove Church as well as our Rector. We may have a shortfall of £12,000 in 2025: planned routine expenditure is £303,000 (but less if the Children & Families Minister is appointed later), whilst income would be £291,000 if giving continues at the same level. In January 2025 we had over £35,000 in the bank that wasn't allocated to other purposes, on top of our prudent reserves of 2 months' expenditure. So we should be able to meet our costs in 2025 but we can only sustain this level of activity in future years if planned regular giving increases. We must also bear in mind that much of the cost of running the TCCC has been met from hiring out to organizations that have their own financial challenges, and from profits from the Hive Cafe, which is completely dependent on the availability of volunteers.

Annual Report for the year ended 31 December 2024 (continued)

Funds and Reserves

Total Income for 2024 was £435,333 *(2023: £396,237)* of which £93,354 *(2023: £64,794)* was Restricted.

Total Expenditure in 2024 was £453,789 *(2023: £463,015)* of which £108,998 *(2023: £153,192)* was Restricted and £200 *(2023: £200)* from Endowment. So there was a Deficit of £18,456 in 2024 *(2023: £66,778)*. This was due to the cost of repairs and plans for the church building that were paid from the Ruth Pewtress Fabric Fund.

Total Funds at the end of 2024 were £1,746,827 *(2023: £1,765,823)* of which £1,548,422 *(2023: £1,570,066)* was in Restricted Funds (mostly the value of the TCCC and its equipment and the remaining £464,827 of Ruth Pewtress's Fabric legacy), £5,500 *(2023: £5,700)* was in Endowment Funds (*see below*) and £192,905 *(2023: £189,517)* was Unrestricted. Of these Unrestricted Funds £13,359 *(2023: £15,912)* are held as fixed assets,and £38,000 is allocated for replacing equipment & medium-term repairs to the TCCC.

Included in our **Unrestricted Reserves** are sums of money from legacies; some recent gifts have been set aside for fabric & organ repairs (around £3,000). The **Lily Fund**, with a balance of £750, is to help young people take part in Christian courses & activities. This leaves around £85,000 unrestricted and unallocated free reserves readily available in the bank. So the PCC met its target of keeping financial reserves in unrestricted funds equal to two months' regular expenditure (£50,000). In addition to this prudent reserve, around £35,000 from previous years is available to cover the possible shortfall of around £12,000 between income and expenditure in 2025.

The main **Restricted Funds** are the **Hall Development Fund** (used to build the **Trull Church Community Centre**) and the **Ruth Pewtress Fabric Fund** for the church building.

Money given towards the ministry of **Orchard Grove Church (OGC)** is now held in a Restricted Fund. The numbers at OGC and their regular giving has grown faster than expected. We had been led to believe that a grant from a central Church of England fund would cover the cost of the Minister at OGC for 5 years but in Sept 2024 we were told that this money was no longer available.

Details of the **Mission Fund** are on p.3 of this Report. Other Restricted Funds include: the general **Fabric Fund** and the **Organ Fund** for the church building and organ; the **Trull Aid Fund**, given to help members of the parish or congregation in need, at the discretion of the Rector, but also involving the Treasurer and a Churchwarden; the **Bells Fund**, for maintenance of the bells; the **Rectory Fund** for defraying some of the expenses of the rectory; the **Archives Fund** for developing the Archives of the Parish; **Women's Event**s.

In 2010 the church received a legacy from the estate of Miss Gwen Richards. There were two **endowments**, each of £7,000: one towards the maintenance of the churchyard *(all of which has now been spent)* and one for church flowers; In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments.

Charitable Status: Aims & Objectives and Public Benefit

Since we have an income of over £100,000 p.a., the Parochial Church Council of All Saints Trull is required by the Charities Act 2011 to register individually as a charity; our **Registered Charity** number is **1130899**. As for all PCC charities there is no separate Governing Document; the PCC is subject to the Parochial Church Council Powers Measure (1956) as amended and to the Church Representation Rules.

When registering as a charity the PCC declared its **Aims and Objectives** to be *promoting in the ecclesiastical parish the whole mission of the church*, including the following activities conducted under the authority of the Church of England **for the benefit of the public**:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents & toddlers
- supporting other charities in the UK and overseas

The Trustees (PCC) confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's Aims & Objectives and planning future activities.

Related Trusts and Charities

Trull Parish Room is a registered charity no. 203284 established by a Declaration of Trust dated 11 Oct 1967, based on an Indenture dated 29 Jan 1886, as varied by a Scheme sealed on 19 Feb 1993.

Annual Report for the year ended 31 December 2024 (continued)

The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The Managing Trustees, responsible for all routine business, are the PCC of All Saints, Trull. Since the Parish Rooms have now been demolished, there is no longer any income or expenditure. However, the Trull Parish Room charity continues to exist as the owner of the site of the former Parish Room and also of the site of the Old Village Hall, which it acquired from the Trull Village Memorial Hall Trustees for £10,000 in July 2013 in accordance with an Order of the Charity Commission of 21 May 2013; these two sites form the site of the new Trull Church Community Centre, which is itself the property of the PCC All Saints Trull charity. The possibility of merging the Parish Room charity with the main PCC charity was explored in early 2013 but the Charity Commission did not accept our case that this would simplify the arrangements for the new Centre.

Statement of the PCC's Responsibilities

The council is responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The council is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed and constitution. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Reserves Policy

The **financial and pastoral risks** to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined. To reduce financial risk, all cheques from PCC accounts require 2 signatories. The Treasurer makes all online payments, with a daily limit of £1,000. Liz Willis, churchwarden until April 2024, has full access to the online account to monitor transactions and can suspend its use if required; at the end of each month she counter-signs all online bank payments on a copy of the bank statement. Savings are kept in financial institutions where the balance is covered by the Financial Services Compensation Scheme. Reserves are held for around 2 months general expenditure; money is also set aside to replace equipment with a short lifespan. The Ruth Pewtress fabric legacy received in 2020 now provides more than enough reserves to cover emergency repairs to the church building; it is too large to be kept in an institution covered by the FSCS, so is invested in funds managed by CCLA (Churches, Charities and Local Authorities). The PCC operates Safeguarding and Safer Recruiting Policies that are reviewed annually. The PCC is complying with the 2018 General Data Protection Regulations: we have updated our office database to enable more efficient and attractive communications with church members, in a way that is fully compliant with GDPR. In July 2019, following Charity Commission and Church of England advice to all parishes, the PCC delegated to the diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. Safeguarding issues, Health & Safety, Disability and Data Protection are on the agenda of every PCC meeting.

The Annual Report was approved by the PCC on 10 March 2025 and signed on their behalf by:

Signed A J Wadsworth

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2024, which are set out on pages 8-19.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Sarah Twist *date:* 23rd April 2025

Sarah Twist FCA DChA

Chartered Accountant
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	*Total Funds 2023 £*
Income from:						
Donations and Legacies	*2*	220,775	53,719		274,494	*248,539*
Other Trading Activities	*3*	28,236	0		28,236	*20,645*
Investments	*4*	2,096	24,155		26,251	*25,426*
Charitable Activities	*5*	80,640	684		81,324	*73,471*
Other Income	*6*	10,232	14,796		25,028	*28,156*
Total Income		341,979	93,354	0	435,333	396,237
Expenditure on:						
Raising Funds	*7*	0	0	-	0	*250*
Charitable Activities	*8*	344,329	108,193	200	452,722	*462,002*
Other Expenditure	*9*	262	805	-	1,067	*763*
Total Expenditure		344,591	108,998	200	453,789	463,015
Net Income/(Expenditure)		(2,612)	(15,644)	(200)	(18,456)	(66,778)
Net Transfers between Funds		6,000	(6,000)			
Net Movement in Funds		3,388	(21,644)	(200)	(18,456)	(66,778)
Reconciliation of Funds:						
Total Funds Brought Forward	*15*	189,517	1,570,066	5,700	1,765,283	*1,832,061*
Total Funds Carried Forward	*15*	192,905	1,548,422	5,500	1,746,827	*1,765,283*

The notes on pages 10 to 19 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 18 on p.18.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,052,076		1,052,749
			1,052,076		1,052,749
Current assets					
Debtors	12	58,668		66,173	
Cash and cash equivalents		645,650		653,713	
		704,318		719,886	
Current Liabilities					
Creditors - due within 1 year	13	9,567		7,352	
Net current assets			694,751		712,534
Total Assets less Current Liabilities			1,746,827		1,765,283
Net assets			1,746,827		1,765,283
Funds					
Unrestricted funds	15		192,905		189,517
Restricted funds	15		1,548,422		1,570,066
Endowment funds	15		5,500		5,700
Total funds			1,746,827		1,765,283

The financial statements were approved by the PCC on 10 March 2025 and were signed on its behalf by:

AJ Wadsworth

Rev Andrew Wadsworth (Chairman)

The notes on pages 10 to 19 form part of the financial statements.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2024

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The remaining endowment fund at All Saints is from the legacy of Gwen Richards, for flowers. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of this endowment so that the purpose of the fund could be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see p.13 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

(viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements for the Year Ended 31 December 2024

		Unrestricted 2024	Restricted 2024	Endowment 2024	Total 2024	*Total 2023*
2.	**Donations and Legacies**	£	£	£	£	£
	Planned Giving and FWO Gifts *	166,841	8,000		174,841	*166,640*
	Gift Aid on Planned Giving *	42,124	500		42,624	*41,604*
	Giving via CAF etc	9,123	0		9,123	*6,475*
	Other Gifts for Church Funds	332	0		332	*18,457*
	Orchard Grove via FWO & Other	2,355	24,114		26,469	*0*
	Orchard Grove - Gift Aid	0	5,848		5,848	*0*
	Gifts for Mission Support	0	11,753		11,753	*10,736*
	Tax Reclaimable on Mission Giving	0	3,071		3,071	*2,333*
	Trull Aid gifts	0	0		0	*200*
	TCCC/Hall Development Gifts	0	0		0	*50*
	Rectory Fund Gifts	0	433		433	*2,044*
		220,775	53,719	0	274,494	*248,539*
3.	**Other Trading Activities**					
	TCCC Hire	28,236	0	0	28,236	*20,645*
4.	**Investments**					
	Interest	2,096	24,155		26,251	*25,426*
		2,096	24,155	0	26,251	*25,426*
5.	**Charitable Activities**					
	Orchard Grove	471	684		1,155	*0*
	Fees	6,897	0		6,897	*8,266*
	Magazine	9,863	0		9,863	*8,987*
	Youth & Children	2,704	0		2,704	*1,003*
	Outreach	1,335	0		1,335	*519*
	Bookstall	134	0		134	*180*
	TCCC Café	58,604	0		58,604	*54,162*
	Other (incl TCCC events)	632	0		632	*354*
		80,640	684	0	81,324	73,471
6.	**Other Income**					
	Grants - general **	7,155	11,420		18,575	*23,692*
	Office Income	27	0		27	*166*
	Insurance Claim *(leak under church)*	2,984	0		2,984	*4,298*
	Other (Archives - *New Story of Trull*)	66	3,376		3,442	*0*
		10,232	14,796	0	25,028	*28,156*

* Other FWO Gifts *(via the Planned Giving account)* include gifts to 3 restricted funds: Youth £6,000 (+ *£1,500 Gift Aid* - now *de-restricted);* Archives £1,000, Music/Sound £1,000 (+ *250 Gift Aid each)*

*** Grants in 2024 from: Parish Lands (as 2023), from Trull Parish Council for churchyard (as 2023) and Church Car Park light, Listed Places of Worship VAT claims on church building works.*

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	*Total 2023 £*
7. Expenditure on Raising Funds					
eg Stationery, Card Machine	0			0	*250*
	0	0	0	0	*250*
8. Charitable Activities					
Parish Share	141,913			141,913	*128,964*
Rector's Expenses	3,036			3,036	*2,992*
Curate & Placement Expenses	1,455			1,455	*2,461*
Orchard Grove	6,911	1,163		8,074	*301*
Fees	4,068			4,068	*4,974*
Youth-worker	119			119	*0*
Children & Families Worker	24,114			24,114	*27,323*
Office Staff	25,848			25,848	*24,921*
Office Costs	7,802			7,802	*6,840*
Magazine	9,502			9,502	*9,488*
Youth & Children	3,757			3,757	*3,020*
Outreach	1,689			1,689	*1,042*
Other Events & Teams	128			128	*329*
Mission Support/Expenses	851	14,120		14,971	*14,120*
Education - Courses and Resources	268			268	*55*
Bookstall	96			96	*148*
Worship	2,809	0	200	3,009	*2,929*
Communications & Archives*(Trull book)*	964	3,297		4,261	*361*
Church Repairs & Improvements	1,411	88,782		90,193	*138,669*
Church Insurance & Utilities	7,550			7,550	*7,456*
Churchyard & Car Park	13,044	740		13,784	*10,500*
TCCC - Staff	20,269			20,269	*19,154*
TCCC - Operation	31,453			31,453	*25,368*
TCCC - Events	515			515	*181*
TCCC - Café	27,924			27,924	*24,515*
Depreciation - general equipment	3,058			3,058	*830*
Depreciation - TCCC furniture & eqpt	487	0		487	*2,338*
Depreciation - TCCC Café equipment	1,545	0		1,545	*1,348*
Depreciation - Orchard Grove equipment	0	91		91	*0*
Independent Exam *(incl extra prev year)*	1,620			1,620	*1,350*
Othe PCC Expenses	123			123	*25*
	344,329	108,193	200	452,722	*462,002*
9. Other Expenditure					
Rectory Fund		805		805	*448*
Bank Charges	262			262	*315*
	262	805	0	1,067	*763*

Notes to the Financial Statements for the Year Ended 31 December 2024

10. Staff Costs

	2024	*2023*
	£	£
Gross Salaries	67,484	*67,583*
Employer's National Insurance	0	*942*
(above Employment Allowance £5,000 in 2024-5, as in 2023-24)		
Pension costs	2,377	*2,391*
	69,861	*70,916*

For most of 2024 the number of employees was 4: 2 full-time (administrator for whole year and children/families worker until October) and 2 part-time employees in the TCCC. The PCC resolved that from January 2016 all employees should be paid at least the Living Wage as defined by the independent Living Wage Foundation. Most of our employees have been enrolled in a pension scheme with NEST, fulfilling our obligations under pension regulations. The PCC has chosen to match employee contributions to the pension scheme and to pay any required annual increase in the rate of contribution from January, rather than April, of each year.

There are no employees with emoluments exceeding £60,000. (2023 - nil).

The key management personnel are the Incumbent and members of the PCC. At the Annual Meeting in April 2023, the TCCC Manager, Andy Dunningham, was elected as a Deanery Synod Representative, which automatically made him a member of the PCC and therefore a Trustee. He withdraws from any discussion of staff pay and conditions. In 2024 he received a salary of £11,685 as part-time TCCC Manager.

11. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Orchard Grove	Total
	£	£	£	£	£
Cost					
At 1 January 2024	1,036,837	61,151	20,180	0	1,118,168
Additions	0	1,409	1,128	1,971	4,508
Disposals	0	0	0	0	0
At 31 December 2024	1,036,837	62,560	21,308	1,971	1,122,676
Depreciation					
At 1 January 2024	0	57,586	7,833	0	65,419
Charge for the Year	0	2,032	3,058	91	5,181
Eliminated on Disposal	0	0	0	0	0
At 31 December 2024	0	59,618	10,891	91	70,600
Net Book Value at 31 December 2024	**1,036,837**	**2,942**	**10,417**	**1,880**	**1,052,076**
Net Book Value at 31 December 2023	*1,036,837*	*3,565*	*12,347*	*0*	*1,052,749*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

Notes to the Financial Statements for the Year Ended 31 December 2024

12. Debtors

	2024	*2023*
	£	£
Gift Aid claim for Planned Giving Jan-Dec	39,943	*37,374*
Gift Aid claim for Mission Fund Giving Jan-Dec	2,822	*2,300*
Gift Aid claim for Orchard Grove Giving Jan-Dec	5,848	*684*
Gift Aid claim for Archives gift	250	*0*
Gift Aid claim for Music and Sound System gifts	275	*561*
Gift Aid claim for Youth gift	1,500	*0*
LPOW/VAT refund for church building works	0	*5,827*
Insurance Claim *(2023: leak under church floor)*	0	*4,298*
Gift for Garden-of-Remembrance work in Oct/Nov 2023	0	*7,674*
CCLA Interest due for Oct-Dec 2023	5,355	*6,409*
Other Prepayments & Accrued Income	2,675	*1,046*
	58,668	*66,173*

13. Creditors - due within 1 year

Creditors for goods and services	9,567	*7,352*
	9,567	*7,352*

14. Independent Examiner's Remuneration

	2024	*2023*
	£	£
Independent Examiner's Fee (including amounts above estimates for previous years).	1,620	1,350

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2024

15. Statement of Funds

	Balance B/fwd 01/01/24 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/24 £
Unrestricted Funds	189,517	341,979	344,591	6,000	0	192,905
Restricted Funds						
Archives	0	4,627	3,297			1,330
Bells	74	0	0			74
Fabric	4,365	0	0			4,365
Hall Development	1,036,837	0	0			1,036,837
Mission Support	4,439	14,824	14,120			5,143
Music (incl Sound)	0	1,250	0			1,250
Orchard Grove Church	0	30,645	1,254			29,391
Organ	2,000	0	0			2,000
Rectory	2,988	433	805			2,616
Ruth Pewtress Fabric	518,774	35,575	89,522			464,827
Trull Aid	589	0	0			589
Youth	0	6,000	0	(6,000)		0
Total Restricted Funds	1,570,066	93,354	108,998	(6,000)	0	1,548,422
Endowment Funds						
GRichards: Flowers	5,700	0	200			5,500
Total Endowment Funds	5,700	0	200	0	0	5,500
Total Funds	1,765,283	435,333	453,789	0	0	1,746,827

Unrestricted Funds are for the general purposes of the church. This includes money from several legacies and gifts in memory that are not legally restricted to a particular purpose. However, the PCC wishes such monies to be used in ways that are appropriate to each person being commemorated. So, these amounts are labelled on the Treasurer's computer accounts program, to keep track of how they are spent; details for 2024 may be seen in the Annual Report.

Included in the Unrestricted Funds are some **Designated Funds** that show where the PCC intends to use those funds but they could be used for other purposes if the designated purpose is no longer needed. For example, the **Youthwork Fund** is for ministry amongst children and young people.

The largest **Restricted Fund** in cash is the **Ruth Pewtress Fabric Fund** that represents her legacy of £634,000 *'for the fabric of the building of All Saints Parish Church only'*.

Other **Restricted Funds** include the **Bells Fund** for the maintenance of the church bells and the **Archives Fund** for maintaining the Parish Archives and promoting interest in the history of Trull.

Money in the **Fabric Fund** has been given for repairs to the church building, organ and churchyard lamp. A more specific gift has been allocated to the **Organ Fund**.

The **TCCC/Hall Development Fund** comes from money given towards the project to build the Trull Church Community Centre. The money now received covered the full cost of construction and all of the fund is now the value of this fixed asset. There is no longer any cash in this fund.

Mission Support represents money given specifically to support Mission outside the parish. From April 2009 this includes all the money given via the **Trull Church Mission Fund bank account** and any tax reclaimed on those gifts. From time to time the PCC, through its Mission Team, makes gifts from this fund to missions and charities supported by the church.

The **Rectory Fund** represents money given to defray expenses in the Rectory.

The **Trull Aid Fund** was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty. Grants are made at the Rector's discretion but the signatures of the Treasurer and a Churchwarden are needed on any cheque.

The remaining **Endowment Fund** comes from a legacy of £7,000 from the late **Gwen Richards**: it is for **church flowers**; a similar legacy for the maintenance of the **churchyard** has now been spent. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds could be achieved more effectively.

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2024 Total
	£	£	£	£
Unrestricted Funds	13,359	179,546	0	192,905
Restricted Funds	1,038,717	509,705	0	1,548,422
Endowment Funds	0	5,500	0	5,500
	1,052,076	694,751	0	1,746,827

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2023**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2023 Total*
	£	£	£	£
Unrestricted Funds	15,912	173,605	0	189,517
Restricted Funds	1,036,837	533,229	0	1,570,066
Endowment Funds	0	5,700	0	5,700
	1,052,749	712,534	0	1,765,283

17. Related Party Transactions

Peter & Jakki Chew were repaid £1,105 for items purchased for the church, including £740 for the new churchyard lamp and £226 for curtain material. Imogen Taylor (Planned Giving Co-Ordinator and wife of a PCC member) was repaid £420 for purchasing CollecTin and Sum-Up card-readers for Trull Church and Orchard Grove Church. Reimbursement of expenses properly incurred on behalf of the PCC in 2024 were also paid to 5 other members of the PCC; they amounted to £462 in total. The following payment was made to the wife of a PCC member: £3,220 to Fran Pym, one of the Hive Cafe volunteer managers, for baking cakes (at cost), shopping and monthly expenses; this is the same arrangement as for all Hive volunteer managers, established six years before Rob Pym joined the PCC.

Some regular subscriptions for online services have to be paid by card; these arrangements were made by staff who have now left. Until the PCC has its own bank card, the Treasurer has been using his personal bank card, reimbursed by PCC cheques, signed by two other signatories; in 2024 £1,626 was repaid to David Sharpe for this purpose.

From Januuary 2021 to April 2023 no Trustees were employed by the Charity. At the Annual Parochial Church Meeting in April 2023 the TCCC Manager was elected as a Deanery Synod Representative; members of the Deanery Synod are automatically members of their local PCC. He withdraws from any discussion about staff employment terms and remuneration.

The Children & Families Worker is in attendance at PCC to contribute to discussion of items related to her work and to comment on wider issues. She has no voting rights and withdraws from any discussion about her employment terms and remuneration and those of other staff.

All PCC members are invited to declare any potential conflicts of interest at the beginning of each meeting. If necessary, they withdraw from the meeting for any such items on the agenda.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2024

18. Statement of Financial Activities for the Year Ended 31 December *2023*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	*Total Funds 2022 £*
Income from:					
Donations and Legacies	233,226	15,313		248,539	*217,363*
Other Trading Activities	20,645	0		20,645	*18,576*
Investments	1,165	24,261		25,426	*7,590*
Charitable Activities	73,471	0		73,471	*69,371*
Other Income	2,936	25,220		28,156	*6,663*
Total Income	331,443	64,794	0	396,237	319,563
Expenditure on:					
Raising Funds	250	0	-	250	*0*
Charitable Activities	309,058	152,744	200	462,002	*352,931*
Other Expenditure	315	448	-	763	*448*
Total Expenditure	309,623	153,192	200	463,015	353,379
Net Income/(Expenditure)	21,820	(88,398)	(200)	(66,778)	(33,816)
Net Movement in Funds	21,820	(88,398)	(200)	(66,778)	(33,816)
Reconciliation of Funds:					
Total Funds Brought Forward	167,697	1,658,464	5,900	1,832,061	*1,865,877*
Total Funds Carried Forward	189,517	1,570,066	5,700	1,765,283	*1,832,061*

Notes to the Financial Statements for the Year Ended 31 December 2024

19. Prior Year Statement of Funds *(2023)*

For comparative purposes the Statement of Funds for the previous year is included here.

Statement of Funds	Balance B/fwd 01/01/23 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/23 £
Unrestricted Funds	167,697	331,443	309,623	0	0	189,517
Restricted Funds						
Bells	74	0	0			74
Fabric	4,365	0	0			4,365
Hall Development	1,037,823	0	986			1,036,837
Mission Support	5,490	13,069	14,120			4,439
Organ	2,000	0	0			2,000
Rectory	1,393	2,044	449			2,988
Ruth Pewtress Fabric	606,930	49,482	137,638			518,774
Trull Aid	389	200	0			589
Total Restricted Funds	1,658,464	64,795	153,193	0	0	1,570,066
Endowment Funds						
GRichards: Flowers	5,900	0	200			5,700
Total Endowment Funds	5,900	0	200	0	0	5,700
Total Funds	1,832,061	396,238	463,016	0	0	1,765,283

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2023

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Website: www.trullchurch.org.uk

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2023

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
Curates	Rev Imogen Ball	
	Rev Jonathan Ball	
Reader	Mr David Sharpe	Treasurer, Vice-Chair
Churchwardens	Mrs Jane Martin-Scott	
	Mrs Liz Willis	
Representatives on the Deanery Synod		
	Mr David Taylor	Secretary
	Mr Andrew Dunningham	*from April*
	Mr David Sharpe	*from April*
	Mr Matt Slade	*from April*
Elected Members	Mrs Yvonne Allen	*from April*
	Mr Paul Bailey	*until April*
	Mrs Anne Bird	*from April*
	Mrs Tracey Khodabandehloo	
	Mrs Julia McFaul	*from April,* Parish Safeguarding Officer
	Mrs Liz Organ	
	Dr Laurence Pallant	
	Mr Robert Pym	
	Dr Marie Simmonds	*until April*
	Mr Matt Slade	*from April*
	Mrs Averil Taylor	*until April*
	Mrs Kate Vestey	*from April*

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Buildings, Mission) that meet between, and report to, full meetings .

Annual Report for the year ended 31 December 2023 (continued)

2023 was the first full year since the COVID-19 pandemic when it has not restricted the efforts of the PCC to fulfil its charitable objectives of providing regular public worship open to all, promoting and teaching the Christian faith, and offering activities and support to all ages in the community. All church facilities have been open and activities have been able to operate normally. There are fewer people attending some services and activities than before the pandemic and this has led to some changes and to some financial challenges.

Revd Andy Wadsworth completed his fifth year as Rector in September. He has continued his clear Bible preaching on John's Gospel, Ruth and Jonah, as well as Habits of Healthy Church Living, the Ten Commandments and seasonal topics. Whilst the Church of England has been exploring a range of views, he has upheld the traditional Biblical teaching about marriage and human sexuality. He has encouraged the church to look beyond its own concerns and reach out to those who have not yet encountered the message of Jesus.

Our curates **Revd Imogen** and **Revd Jonathan Ball**, and their son Barney, are now in the third year of their joint curacy, with Katie Wadsworth joining Andy in supervising their curacy. The congregations have appreciated the variety in their approaches to preaching and to leading worship, as well as their contribution to a range of activities both within and beyond the parish. Imogen has run a daytime Alpha Course and Jon has taken the lead in plans to develop a worshipping community in the new housing estate of Orchard Grove between Wellington Road and Trull.

Church Attendance and Membership

There were 243 names (including 29 new names) on the Electoral Roll at the annual meeting in April 2023, compared with 253 in April 2022 and 269 in 2021. In 2023 the average weekly attendance at All Saints Trull was 140 adults and 20 children, with a few more people watching live-streamed services or receiving paper copies; this compares with 115 adults and 20 children in 2022, 100 adults and 20 children in 2021, 170 adults and 30 children before the pandemic. The figure for "Church Membership" used by the diocese for calculating the Parish Share that we contribute to the Common Fund that pays for clergy costs and other diocesan expenditure is calculated in yet another way: anyone over 18, apart from visitors, who attends a service during October, or would have done so but for illness, is counted. Newcomers are not always included in their first year. The annual survey of church attendance in Oct 2023 produced a regular attendance figure (including newcomers, who might not yet see themselves as 'members') of 209 (204 in person and 5 at home, watching the livestream or with a paper copy of the service); this compares with 199 for in-person and online services in Oct 2022 and 182 in 2021; pre-pandemic figures for attendances at a full range of services were 240.

Review of the Year's Activities

During 2023 the PCC had 6 regular meetings with an average attendance of 80%. As well as responding to changes in congregations and activities, they have been looking ahead to the opportunities of the Orchard Grove housing development in the ecclesiastical parish and pursuing plans for improvements to the church building, including better lighting, more efficient heating and an accessible WC. In April the PCC approved a letter to the Bishops supporting the Rector's decision to write a Pastoral Letter to members of All Saints congregations expressing his concern at the decisions of General Synod concerning same sex blessings. The PCC spent a morning together in June looking at ideas for inter-generational worship and how these might influence our Ten30 services.

Libby Cuthbertson has continued as **Children & Families Worker**, focussing on under-11's and their parents and carers. She is joined by a large team of volunteers (all DBS-checked) to run groups for children on Sundays, Launchpad for 8-11's on Wednesdays, and Angels (toddlers) on Thursdays. She offers resources to Trull School: assemblies, incuding Open the Book, and a Spirituality Through Play week. As part of her annual review, Libby's job description has been revised and her role redefined as **Children and Families Coordinator and Youth Overseer**. Teams of volunteers are taking responsibility for Watchers (11-14's on Sunday evenings) and Pulse for 14-18's on Friday evenings. Some young people went to the Spree Weekend for 8-17's in June and to the Sparkford Venture for 14-18's in August, along with volunteer leaders from the church. We are exploring the possibility of a work-experience placement for a young person interested in training for youthwork but we do not know whether we would be able to pay the costs of such a scheme; we can no longer afford to employ a full-time youthworker, as well as a Children & Families Worker, as we did until 2022.

Julia McFaul is the **Parish Safeguarding Officer**. The PCC agreed an updated **Safeguarding and Safe Recruiting Policy** in November 2023. **Rob Pym** succeeded **Diana Scholes** as PCC lead for **Disability** and for **Health & Safety**. Compliance with **GDPR** (General Data Protection Regulations) is overseen by **Martin Sumpter**.

Jane Martin-Scott and **Liz Willis** have continued as churchwardens, supported by several service-stewards. **David Taylor** has continued as PCC Secretary. **David Sharpe** is still Vice-Chair, Treasurer and a Reader.

We have a wide range of Sunday services: at 8am there is traditional BCP Communion or Morning Prayer; the Morning Service at 10.30am is more informal all-age worship on most Sundays - but on the 2nd Sunday there is a Family Service in the TCCC at the same time as a Common Worship service with organ and choir in church; at 5.30pm there is the Five30 service of contemporary worship in the TCCC. All these services rely on volunteer musicians, co-ordinated by **Audrey Eley** and **Hugh Taunton**, and on those who operate the soundsystem and live-streaming. We are grateful to **Matt Slade, Ryszard Rusinek** and **David Crane** who worked with API Sound and Visual to instal a **new sound system** in 2023, as well as to those who made donations towards this project.

Jennie Rusinek and Sally Silsby have continued to lead services as **Lay Worship Assistants**. We have also benefitted from the ministry of Rev Tim Butlin and David Willis. Although Sandra Jones focuses her Reader ministry on Angersleigh, it is also good to see her in Trull. Laurence Pallant and Ian Smith have been exploring ministry. Our worship and activities are upheld by **prayer**: *Powerhouse*, the church prayer-meeting, is held monthly; there is also corporate prayer online to start the week, and also for the work amongst young people and for the men's ministry.

The **Parish Links** are an important part of pastoral care in the parish, maintaining contact with those who live in the village and letting clergy know of people in need of a visit; they also distribute the magazine. **Martin Sumpter** co-ordinates pastoral care; some members of the church are licensed by the Bishop as pastoral visitors. *Coffee Connect*, co-ordinated by **Julia Morgan** on the first Tuesday of each month, has been increasingly popular with retired people, especially since there is now a Communion service in church immediately beforehand.

The **Trull Church Community Centre** has now been open for over 9 years and continues to meet the needs of both the church and the community. All our youth and children's work takes place in the Centre, including the Sunday groups, and after-school activities for different age-groups. **Odette Lawton** is now in her second year as **Church Administrator**; she has learned our names and our ways very quickly. With **Andy Dunningham** (Centre Manager) also having a desk there, the office is a welcoming place to find out what is going on, as well as supporting the Rector, Curates and Children & Families Worker in their offices elsewhere in the same building. The TCCC has been hired by more new groups. **Trull Saplings PreSchool** continues to be our major hirer on weekdays and we are glad to host this important provision for village families.

The **Hive Café** has had a very successful year; we are very grateful to **Val Cousins**, **Fran Pym** and **Dot Mackay**, the three volunteer managers, and over 50 well-trained volunteers, now coordinated by **Ruth Buller**, who make it a village hub and a welcoming place to meet friends, especially for those who live on their own. Profits from the café have contributed to the running costs of the Centre. **Marcus Kavanagh** continues to keep the Centre clean each day. The **Parish Archives** supported by both the church and the parish council are stored upstairs. Our Police Community Support Officers hold their 'surgery' from time to time in the Centre; we have also hosted groups that support people with different medical conditions. In all these ways, the Centre is helping us to fulfil one of our main aims, that of caring for people of all ages in our community.

Events to communicate the Christian faith to a wider audience have included a daytime Alpha Course run by Rev Imogen Ball; also men's breakfasts and women's breakfasts with both local and visitng speakers.

More houses have been built on the **Orchard Grove** development in our parish between the Wellington Road and Trull village. Some church members have bought houses on the estate and have started a midweek group there. Information is being given to new residents about services and activities offered by the church. Carol singing in the open air at Christmas 2023 attracted a good crowd. Plans are being made to develop a regular worshipping community in Orchard Grove and important decisions will be made in 2024.

The **Mission Team** oversees links with mission partners and giving for mission. In total over £16,000 was sent to mission and charities in 2023. Of this total, £2,000 was sent directly from collections - details are attached to the church accounts but they are separate from church income and expenditure.

Since 2009 church members have made financial pledges to the **Trull Church Mission Fund**. In 2023, £10,700 was given in this way (with £2,700 tax reclaimed for 2022 in addition); cheques and standing-orders from the fund totalling £14,000 were sent to the following missions: Crosslinks for the de Roemers in Belgium, UFM for Heidi and Bosco Bukeera church-planting in Uganda, and more locally: Taunton Team Chaplaincy, Taunton Youth for Christ, Besom in Taunton and Open Door; the last two were also supported from offerings at services over the Christmas period, as was Taunton Foodbank. Support was also given to two church members for short-term projects overseas: James Vestey to Ecuador with Latin Link and Megan Jones-Dellaportas to Kenya with Awaken Love for Africa. The church and the TCCC have continued to be collection-points for the Taunton Foodbank.

There are about 15 **growth-groups** meeting during the week in people's homes, for mutual prayer and encouragement, as well as looking at the Bible together. Anne Bird and David Taylor oversee this programme.

Annual Report for the year ended 31 December 2023 (continued)

The church plays a **central role in village life**. Close links have continued with **Trull CofE VA Primary School**. Veronica Ferdinando is School Chaplain; the Children & Families Worker and the Rector take regular and seasonal assemblies. Libby also organized a Spirituality through Play day at the school in the summer term. Services have been held to mark important moments in nationa life, including the Coronation of King Charles III and Remembrance Sunday, in which local uniformed organizations have taken part. The Community Centre continues to strengthen our links with many village organizations. The parish magazine includes a range of community news and is delivered to a majority of the homes in Trull.

The **website** *www.trullchurch.org.uk* has been revamped to make it more attractive and simpler to use; an increasing range of church information about church activities can now be found there. We are grateful to **Laurence Pallant** and all those who have spent so much time on the new website.

All Saints Trull is part of a joint benefice, sharing the Rector with St Michael and All Angels, Angersleigh. Some members of the Angersleigh congregation come to Trull on the Sundays when they have no service of their own. All Saints Trull is in the Taunton Deanery; Deanery ministers meet to pray, share news and support one another. There are 4 lay representatives from Trull at the Deanery Synod which meets four times a year.

There are informal links to the **B1** fellowship of Taunton church leaders. Three members of the church are involved with **Taunton Street Pastors** at weekends. Six members of the church are involved in the **Taunton Team Chaplaincy** for workplaces and now also the courts, on behalf of the churches in Taunton. Other volunteers have joined in projects such as delivering supplies to people in need through the **Besom in Taunton.**

Financial Review

We are grateful for those who continue to give so faithfully to the work of the church. Regular giving rose by 6% during the year. Expenditure was as expected in the budget for 2023. Income from TCCC hire and the Hive Café increased yet again. So, we had a small surplus of £3,000 in regular income over routine expenditure in 2023. We did not need to draw on our reserves, which we had expected to do. No legacies were received in 2023 but there were generous gifts to cover the cost of replacing the sound-system and for setting up a Garden of Remembrance.

Most giving is through the Planned Giving scheme adminstered by **Imogen Taylor**. She has made sure that we receive all the Gift Aid to which we are entitled, as well as linking us to the Gift Aid for Small Donations Scheme. She has obtained a card machine for contactless giving, which was particularly useful for donations to local charities at Christmas. New material to encourage giving was introuduced in the spring.

In 2020 we received a wonderful legacy of £630,000 from Ruth Pewtress *'for the fabric of the building of All Saints Parish Church only'*. This will pay for building repairs for years to come. The repairs recommended by the architect, Michael Vaughan, in his latest Quinquennial Report were completed in December 2023. Using this legacy, we are also pursuing plans to renew the lighting, to replace the old boilers with more efficient ones, and to install an accessible WC. **Robert Pym, Peter Chew** and the architect have arranged initial surveys and sent some reports to the PCC. A contract was signed with Taylors of Loughborough to repair the supports for the bells and to rehang them - but at the last minute it was discovered that the possible impact on bats had not been assessed, so the project was delayed. Meanwhile **Alan Sawyer** and the bellringers have made the most of opportunities to continue ringing. A **Garden of Remembrance** was prepared in the churchyard, including repairs to the wall; this will provide space to inter ashes for several years; a generous donation covered the cost.

Looking ahead into 2024, the diocese is asking for 10% more Parish Share (with Benefice Ministry Allowance); this is the first time for 4 years that decline in congregations has been taken into account. As our numbers have not gone down as much as most churches, our share continues to increase. The present way of calculating Parish Share is not working, as more parishes fail to pay their allocated amount; the diocese has proposed changes to make it work better in the future. We are looking at a possible shortfall of about £26,000 over 2024: planned routine expenditure is £294,000, whilst income would be £268,000 if giving continues at the same level as at the end of 2023. In January 2024 we had over £25,000 in the bank that wasn't allocated to other purposes, on top of our prudent reserves of 2 months' expenditure. So we should be able to meet our costs in 2024 but we cannot sustain this level of activity in future years unless planned regular giving increases. We must also bear in mind that much of the cost of running the TCCC has been met from hiring out to organizations that have their own financial challenges, and from profits from the Hive Cafe, which is completely dependent on the availability of volunteers.

Funds and Reserves

Total Income for 2023 was £396,237 *(2022: £319,563)* of which £64,794 *(2022: £29,533)* was Restricted.

Total Expenditure in 2023 was £463,015 *(2022: £353,379)* of which £153,192 *(2022: £32,429)* was Restricted and £200 *(2022: £1,200)* from Endowment. So there was a Deficit of £66,778 in 2023 *(2022: £33,816)*. This was due to the cost of repairs and plans for the church building that were paid from the Ruth Pewtress Fabric Fund.

Annual Report for the year ended 31 December 2023 (continued)

Total Funds at the end of 2023 were £1,765,283 *(2022: £1,832,061)* of which £1,570,066 *(2022: £1,658,464)* was in Restricted Funds (mostly the value of the TCCC and its equipment and the remaining £518,774 of Ruth Pewtress's Fabric legacy), £5,700 *(2022: £5,900)* was in Endowment Funds (*see below*) and £189,517 *(2022: £167,697)* was Unrestricted. Of these Unrestricted Funds £15,912 *(2022: £8,042)* are held as fixed assets,and £37,000 is allocated for replacing equipment & medium-term repairs to the TCCC.

Included in our **Unrestricted Reserves** are sums of money from legacies; some recent gifts have been set aside for fabric & organ repairs (around £7,000). The **Lily Fund**, with a balance of over £1,000, is to help young people take part in Christian courses & activities. This leaves over £75,000 unrestricted and unallocated free reserves readily available in the bank. So the PCC met its target of keeping financial reserves in unrestricted funds equal to two months' regular expenditure (£50,000). In addition to this prudent reserve, over £25,000 from previous years is available to cover the possible shortfall of this amount between income and expenditure in 2024.

The main **Restricted Funds** are the **Hall Development Fund** (used to build the **Trull Church Community Centre**) and the **Ruth Pewtress Fabric Fund** for the church building.

Details of the **Mission Fund** are on p.3 of this Report. Other Restricted Funds include: the general **Fabric Fund** and the **Organ Fund** for the church building and organ; the **Trull Aid Fund**, given to help members of the parish or congregation in need, at the discretion of the Rector, but also involving the Treasurer and a Churchwarden.

Other Restricted Funds: **Bells Fund**, for maintenance of the bells; the **Rectory Fund** for defraying some of the expenses of the rectory; the **Archives Fund** for developing the Archives of the Parish; **Women's Events**.

In 2010 the church received a legacy from the estate of Miss Gwen Richards. There were two **endowments**, each of £7,000: one towards the maintenance of the churchyard *(all of which has now been spent)* and one for church flowers; In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments.

Charitable Status: Aims & Objectives and Public Benefit

Since we have an income of over £100,000 p.a., the Parochial Church Council of All Saints Trull is required by the Charities Act 2011 to register individually as a charity; our **Registered Charity** number is **1130899**. As for all PCC charities there is no separate Governing Document; the PCC is subject to the Parochial Church Council Powers Measure (1956) as amended and to the Church Representation Rules.

When registering as a charity the PCC declared its **Aims and Objectives** to be *promoting in the ecclesiastical parish the whole mission of the church*, including the following activities conducted under the authority of the Church of England **for the benefit of the public**:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents & toddlers
- supporting other charities in the UK and overseas.

The Trustees (PCC) confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's Aims & Objectives and planning future activities.

Related Trusts and Charities

Trull Parish Room is a **registered charity no. 203284** established by a Declaration of Trust dated 11 Oct 1967, based on an Indenture dated 29 Jan 1886, as varied by a Scheme sealed on 19 Feb 1993. The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The Managing Trustees, responsible for all routine business, are the PCC of All Saints, Trull. Since the Parish Rooms have now been demolished, there is no longer any income or expenditure to be shown in the accounts. However, the Trull Parish Room charity continues to exist as the owner of the site of the former Parish Room and also of the site of the Old Village Hall, which it acquired from the Trull Village Memorial Hall Trustees for £10,000 in July 2013 in accordance with an Order of the Charity Commission of 21 May 2013; these two sites form the site of the new Trull Church Community Centre, which is itself the property of the PCC All Saints Trull charity. The possibility of merging the Parish Room charity with the main PCC charity was explored in early 2013 but the Charity Commission did not accept our case that this would simplify the arrangements for the new Centre.

Annual Report for the year ended 31 December 2023 (continued)

Statement of the PCC's Responsibilities

The council is responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The council is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed and constitution. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Reserves Policy

The **financial and pastoral risks** to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined. To reduce financial risk, all cheques from PCC accounts require 2 signatories. The Treasurer makes all online payments, with a daily limit of £1,000. Liz Willis, a church warden, has full access to the online account to monitor transactions and can suspend its use if required; at the end of each month she counter-signs all online bank payments on a copy of the bank statement. Savings are kept in financial institutions where the balance is covered by the Financial Services Compensation Scheme. Reserves are held for around 2 months general expenditure; money is also set aside to replace equipment with a short lifespan. The Ruth Pewtress fabric legacy received in 2020 now provides more than enough reserves to cover emergency repairs to the church building; it is too large to be kept in an institution covered by the FSCS, so is invested in funds managed by CCLA (Churches, Charities and Local Authorities). The PCC operates Safeguarding and Safer Recruiting Policies that are reviewed annually. The PCC is complying with the 2018 General Data Protection Regulations: we have updated our office database to enable more efficient and attractive communications with church members, in a way that is fully compliant with GDPR. In July 2019, following Charity Commission and Church of England advice to all parishes, the PCC delegated to the diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. Safeguarding issues, Health & Safety, Disability and Data Protection are on the agenda of every PCC meeting.

The Annual Report was approved by the PCC on 11 March 2024 and signed on their behalf by:

Signed AJ Wadsworth

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2023, which are set out on pages 8-19.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Sarah Twist. *date:* 11th June 2024

Sarah Twist FCA DChA

Chartered Accountant
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	*Total Funds 2022 £*
Income from:						
Donations and Legacies	*2*	233,226	15,313		248,539	*217,363*
Other Trading Activities	*3*	20,645	0		20,645	*18,576*
Investments	*4*	1,165	24,261		25,426	*7,590*
Charitable Activities	*5*	73,471	0		73,471	*69,371*
Other Income	*6*	2,936	25,220		28,156	*6,663*
Total Income		331,443	64,794	0	396,237	319,563
Expenditure on:						
Raising Funds	*7*	250	0	-	250	*0*
Charitable Activities	*8*	309,058	152,744	200	462,002	*352,931*
Other Expenditure	*9*	315	448	-	763	*448*
Total Expenditure		309,623	153,192	200	463,015	353,379
Net Income/(Expenditure)		21,820	(88,398)	(200)	(66,778)	(33,816)
Net Movement in Funds		21,820	(88,398)	(200)	(66,778)	(33,816)
Reconciliation of Funds:						
Total Funds Brought Forward	*15*	167,697	1,658,464	5,900	1,832,061	*1,865,877*
Total Funds Carried Forward	*15*	189,517	1,570,066	5,700	1,765,283	*1,832,061*

The notes on pages 10 to 19 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 18 on p.18.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,052,749		1,045,865
			1,052,749		1,045,865
Current assets					
Debtors	12	66,173		37,344	
Cash and cash equivalents		653,713		754,755	
		719,886		792,099	
Current Liabilities					
Creditors - due within 1 year	13	7,352		5,903	
Net current assets			712,534		786,196
Total Assets less Current Liabilities			1,765,283		1,832,061
Net assets			1,765,283		1,832,061
Funds					
Unrestricted funds	15		189,517		167,697
Restricted funds	15		1,570,066		1,658,464
Endowment funds	15		5,700		5,900
Total funds			1,765,283		1,832,061

The financial statements were approved by the PCC on 11 March 2024 and were signed on its behalf by:

AJ Wadsworth

Rev Andrew Wadsworth (Chairman)

The notes on pages 10 to 19 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2023

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The two endowment funds at All Saints are from the legacy of Gwen Richards, for the churchyard *(remainder spent in 2022)* and church flowers. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see p.13 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

(viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements for the Year Ended 31 December 2023

		Unrestricted 2023	Restricted 2023	Endowment 2023	Total 2023	*Total 2022*
2.	**Donations and Legacies**	£	£	£	£	£
	Planned Giving and FWO Gifts *	166,640	0		166,640	*150,487*
	Tax Reclaimable on Planned Giving *	41,604	0		41,604	*35,195*
	Giving via CAF etc	6,475	0		6,475	*7,129*
	Collections for Church Funds	0	0		0	*214*
	Other Gifts for Church Funds **	18,457	0		18,457	*903*
	Gifts for Mission Support	0	10,736		10,736	*12,371*
	Tax Reclaimable on Mission Giving	0	2,333		2,333	*2,670*
	Legacies & Gifts In Memory	0	0		0	*7,694*
	Trull Aid gifts	0	200		200	*0*
	TCCC/Hall Development Gifts	50	0		50	*0*
	Rectory Fund Gifts	0	2,044		2,044	*700*
		233,226	15,313	0	248,539	*217,363*
3.	**Other Trading Activities**					
	TCCC Hire	20,645	0	0	20,645	*18,576*
4.	**Investments**					
	Interest	1,165	24,261		25,426	*7,590*
		1,165	24,261	0	25,426	*7,590*
5.	**Charitable Activities**					
	Fees	8,266			8,266	*9,012*
	Magazine	8,987			8,987	*9,022*
	Youth & Children	1,003			1,003	*2,252*
	Outreach	519			519	*545*
	Bookstall	180			180	*218*
	TCCC Café	54,162			54,162	*47,009*
	Other (incl TCCC events)	354			354	*1,313*
		73,471	0	0	73,471	*69,371*
6.	**Other Income**					
	Grants - general ***	2,770	20,922		23,692	*5,949*
	Office Income	166			166	*624*
	Insurance Claim *(leak under church)*		4,298		4,298	*0*
	Other (Churchyard, Archives)	0	0		0	*90*
		2,936	25,220	0	28,156	*6,663*

* Other FWO Gifts *(via the Planned Giving account)* include gifts to two designated funds: Orchard Grove £2,738 *(+ £684 Gift Aid);* renewal of the Sound System £2,795 *(+ £561 Gift Aid)*

** Other Gifts for Church Funds *(via main PCC a/c)* include 2 unrestricted gifts totalling £9,000 that were used to pay for much of the new Sound System, with the approval of the donors. Also a donation of £7,674 to repay the cost of the Memorial Garden.

*** *Grants in 2023 from: Parish Lands (as 2022), Listed Places of Worship VAT reclaim.*

Notes to the Financial Statements for the Year Ended 31 December 2023

		Unrestricted 2023 £	Restricted 2023 £	Endowment 2023 £	Total 2023 £	*Total 2022 £*
7.	**Expenditure on Raising Funds**					
	eg Envelopes, Info Cards, Card Machine	250			250	*0*
		250	0	0	250	*0*
8.	**Charitable Activities**					
	Parish Share	128,964			128,964	*126,125*
	Rector's Expenses	2,992			2,992	*2,680*
	Curate & Placement Expenses	2,461			2,461	*2,706*
	Fees	4,974			4,974	*5,988*
	Youth-worker	0			0	*24,766*
	Children & Families Worker	27,323			27,323	*26,475*
	Office Staff	24,921			24,921	*25,186*
	Office Costs	6,840			6,840	*6,190*
	Magazine	9,488			9,488	*9,306*
	Youth & Children	3,020			3,020	*5,612*
	Outreach	1,042			1,042	*1,746*
	Orchard Grove	301			301	*0*
	Other Events & Teams	329			329	*508*
	Mission Support/Expenses	0	14,120		14,120	*16,150*
	Education - Courses and Resources	55			55	*138*
	Bookstall	148			148	*188*
	Worship	2,729	0	200	2,929	*2,181*
	Communications & Archives	361			361	*274*
	Church Repairs & Improvements	1,031	137,638		138,669	*13,032*
	Church Insurance & Utilities	7,456			7,456	*3,515*
	Churchyard & Car Park	10,500	0	0	10,500	*5,375*
	TCCC - Staff	19,154			19,154	*18,179*
	TCCC - Operation	25,368			25,368	*27,397*
	TCCC - Events	181			181	*1,060*
	TCCC - Café	24,515			24,515	*22,385*
	Depreciation - general equipment	830			830	*905*
	Depreciation - TCCC furniture & eqpt	1,712	626		2,338	*2,338*
	Depreciation - TCCC Café equipment	988	360		1,348	*1,175*
	Independent Exam *(incl extra prev year)*	1,350			1,350	*1,260*
	Othe PCC Expenses	25			25	*91*
		309,058	152,744	200	462,002	*352,931*
9.	**Other Expenditure**					
	Rectory Fund		448		448	*114*
	Bank Charges	315			315	*334*
		315	448	0	763	*448*

Notes to the Financial Statements for the Year Ended 31 December 2023

10. Staff Costs

	2023	*2022*
	£	£
Gross Salaries	67,583	*88,992*
Employer's National Insurance	942	*841*
(Employment Allowance £5,000 in 2023-4, as in 2022-23)		
Pension costs	2,391	*3,279*
	70,916	*93,112*

In 2023 the number of employees was 4: 2 full-time (children/families worker and administrator) and 2 part-time employees in the TCCC. The PCC resolved that from January 2016 all employees should be paid at least the Living Wage as defined by the independent Living Wage Foundation. Most of our employees have been enrolled in a pension scheme with NEST, fulfilling our obligations under pension regulations. The PCC has chosen to match employee contributions to the pension scheme and to pay any required annual increase in the rate of contribution from January, rather than April, of each year.

There are no employees with emoluments exceeding £60,000. (2022 - nil).

The key management personnel are the Incumbent and members of the PCC. From Janauary 2021 to April 2023 no Trustees were employed by the Charity. At the Annual Meeting in April 2023, the TCCC Manager, Andy Dunningham, was elected as a Deanery Synod Representative, which automatically made him a member of the PCC and therefore a Trustee. He withdraws from any discussion of staff pay and conditions. In 2023 he received a salary of £11,049 as part-time TCCC Manager.

11. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	1,036,837	60,399	9,532	1,106,768
Additions	0	752	10,648	11,400
Disposals	0	0	0	0
At 31 December 2023	1,036,837	61,151	20,180	1,118,168
Depreciation				
At 1 January 2023	0	53,900	7,003	60,903
Charge for the Year	0	3,686	830	4,516
Eliminated on Disposal	0	0	0	0
At 31 December 2023	0	57,586	7,833	65,419
Net Book Value at 31 December 2023	1,036,837	3,565	12,347	1,052,749
Net Book Value at 31 December 2022	*1,036,837*	*6,499*	*2,529*	*1,045,865*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

Notes to the Financial Statements for the Year Ended 31 December 2023

12. Debtors	2023 £	*2022* £
Tax Refund due on Planned Giving Jan-Dec	37,374	*33,549*
Tax Refund due on Mission Fund Giving Jan-Dec	2,300	*2,650*
Tax Refund due on Orchard Grove Giving Jan-Dec	684	*0*
Tax Refund due for Sound System gifts	561	*0*
LPOW/VAT refund for church building works	5,827	*0*
Insurance Claim *(leak under church floor)*	4,298	*0*
Gift for Garden-of-Remembrance work in Oct/Nov 2023	7,674	*0*
CCLA Interest due for Oct-Dec 2023	6,409	*0*
Other Prepayments & Accrued Income	1,046	*1,145*
	66,173	*37,344*

13. Creditors - due within 1 year		
Creditors for goods and services	7,352	*5,903*
	7,352	*5,903*

14. Independent Examiner's Remuneration	2023 £	*2022* £
Independent Examiner's Fee. In 2023 this included a balance of £30 for the 2022 fee above the original estimate.	1,350	1,260

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2023

15. Statement of Funds

	Balance B/fwd 01/01/23 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/23 £
Unrestricted Funds	167,697	331,443	309,623	0	0	189,517
Restricted Funds						
Bells	74	0	0			74
Fabric	4,365	0	0			4,365
Hall Development	1,037,823	0	986			1,036,837
Mission Support	5,490	13,069	14,120			4,439
Organ	2,000	0	0			2,000
Rectory	1,393	2,044	449			2,988
Ruth Pewtress Fabric	606,930	49,482	137,638			518,774
Trull Aid	389	200	0			589
Total Restricted Funds	1,658,464	64,795	153,193	0	0	1,570,066
Endowment Funds						
GRichards: Flowers	5,900	0	200			5,700
Total Endowment Funds	5,900	0	200	0	0	5,700
Total Funds	1,832,061	396,238	463,016	0	0	1,765,283

Unrestricted Funds are for the general purposes of the church. This includes money from several legacies and gifts in memory that are not legally restricted to a particular purpose. However, the PCC wishes such monies to be used in ways that are appropriate to each person being commemorated. So, these amounts are labelled on the Treasurer's computer accounts program, to keep track of how they are spent; details for 2023 may be seen in the Annual Report.

Included in the Unrestricted Funds are some **Designated Funds** that show where the PCC intends to use those funds but they could be used for other purposes if the designated purpose is no longer needed. For example, the **Orchard Grove Fund** is for ministry in the new housing development but the organization of that ministry is still being developed.

The largest **Restricted Fund** in cash is the **Ruth Pewtress Fabric Fund** that represents her legacy of £634,000 *'for the fabric of the building of All Saints Parish Church only'*.

Other **Restricted Funds** include the **Bells Fund** for the maintenance of the church bells.

Money in the **Fabric Fund** has been given for repairs to the church building, organ and churchyard lamp. A more specific gift has been allocated to the **Organ Fund**.

The **GRichards: Churchyard/Flowers Funds** include the income generated on the related Endowment Funds. These funds are to be used respectively for maintaining the churchyard / flowers in the church.

The **TCCC/Hall Development Fund** comes from money given towards the project to build the Trull Church Community Centre. The money now received has covered the full cost of construction. Some further income is being used to improve the building.

Mission Support represents money given specifically to support Mission outside the parish. From April 2009 this includes all the money given via the **Trull Church Mission Fund bank account** and any tax reclaimed on those gifts. From time to time the PCC, through its Mission Team, makes gifts from this fund to missions and charities supported by the church.

The **Rectory Fund** represents money given to defray expenses in the Rectory.

Notes to the Financial Statements for the Year Ended 31 December 2023

The **Trull Aid Fund** was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty. Grants are made at the Rector's discretion but the signatures of the Treasurer and a Churchwarden are needed on any cheque.

The two **Endowment Funds** come from legacies of £7,000 each from the late **Gwen Richards**: one for **church flowers** and one for the maintenance of the **churchyard**. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2023 Total
	£	£	£	£
Unrestricted Funds	15,912	173,605	0	189,517
Restricted Funds	1,036,837	533,229	0	1,570,066
Endowment Funds	0	5,700	0	5,700
	1,052,749	712,534	0	1,765,283

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2022**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2022 Total*
	£	£	£	£
Unrestricted Funds	8,042	159,655	0	167,697
Restricted Funds	1,037,823	620,641	0	1,658,464
Endowment Funds	0	5,900	0	5,900
	1,045,865	786,196	0	1,832,061

17. Related Party Transactions

Reimbursement of expenses properly incurred on behalf of the PCC in 2023 were paid to 6 members of the PCC; they amounted to £322 in total. The following payment was made to the wife of a PCC member: £3,520 to Fran Pym, one of the Hive Cafe volunteer managers, for baking cakes (at cost), shopping and monthly expenses; this is the same arrangement as for all Hive volunteer managers, established six years before Rob Pym joined the PCC. James Vestey, son of a PCC member, received a grant of £500 towards the cost of his mission experience placement with Latin Link in Ecuador; this grant was similar to those given to other young people going on mission placements in recent years, proposed by the Mission Team and agreed by the Standing Committee.

Some regular subscriptions for online services have to be paid by card; these arrangements were made by staff who have now left. Until the PCC has its own bank card, the Treasurer has been using his personal bank card, reimbursed by PCC cheques, signed by two other signatories; in 2023 £1,370 was repaid to David Sharpe for this purpose.

From Januuary 2021 to April 2023 no Trustees were employed by the Charity. At the Annual Parochial Church Meeting in April 2023 the TCCC Manager was elected as a Deanery Synod Representative; members of the Deanery Synod are automatically members of their local PCC. He withdraws from any discussion about staff employment terms and remuneration.

The Children & Families Worker is in attendance at PCC to contribute to discussion of items related to her work and to comment on wider issues. She has no voting rights and withdraws from any discussion about her employment terms and remuneration and those of other staff.

All PCC members are invited to declare any potential conflicts of interest at the beginning of each meeting. If necessary, they withdraw from the meeting for any such items on the agenda.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2023

18. Statement of Financial Activities for the Year Ended 31 December *2022*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	*Total Funds 2021 £*
Income from:					
Donations and Legacies	197,026	20,337		217,363	*247,337*
Other Trading Activities	18,576	0		18,576	*14,907*
Investments	347	7,243		7,590	*378*
Charitable Activities	69,371	0		69,371	*56,062*
Other Income	4,710	1,953		6,663	*3,213*
Total Income	290,030	29,533	0	319,563	321,897
Expenditure on:					
Charitable Activities	319,416	32,315	1,200	352,931	*328,843*
Other Expenditure	334	114	-	448	*300*
Total Expenditure	319,750	32,429	1,200	353,379	329,143
Net Income/(Expenditure)	(29,720)	(2,896)	(1,200)	(33,816)	(7,246)
Movement between Funds	0	0			
Net Movement in Funds	(29,720)	(2,896)	(1,200)	(33,816)	(7,246)
Reconciliation of Funds:					
Total Funds Brought Forward	197,417	1,661,360	7,100	1,865,877	*1,873,123*
Total Funds Carried Forward	167,697	1,658,464	5,900	1,832,061	*1,865,877*

19. Prior Year Statement of Funds *(2022)*

For comparative purposes the Statement of Funds for the previous year is included here.

Statement of Funds	Balance B/fwd 01/01/22 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/22 £
Unrestricted Funds	197,417	290,030	319,750	0	0	167,697
Restricted Funds						
Bells	128	0	54			74
Fabric	4,365	0	0			4,365
GRichards: Churchyard	47	0	47			0
GRichards: Flowers	5	0	5			0
Hall Development	1,041,567	400	4,144			1,037,823
Mission Support	6,569	15,041	16,120			5,490
Organ	2,000	0	0			2,000
Rectory	807	700	114			1,393
Ruth Pewtress Fabric	605,483	13,392	11,945			606,930
Trull Aid	389	0	0			389
Total Restricted Funds	1,661,360	29,533	32,429	0	0	1,658,464
Endowment Funds						
GRichards: Churchyard	1,000	0	1,000			0
GRichards: Flowers	6,100	0	200			5,900
Total Endowment Funds	7,100	0	1,200	0	0	5,900
Total Funds	1,865,877	319,563	353,379	0	0	1,832,061

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2022

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2022

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
Curates	Rev Imogen Ball	
	Rev Jonathan Ball	
Reader	Mr David Sharpe	Treasurer, Vice-Chair
Churchwardens	Mrs Anne Lawrence	*until April*
	Mrs Jane Martin-Scott	*from April*
	Mrs Liz Willis	
Representatives on the Deanery Synod		
	Mr David Taylor	Secretary
	Mr Mark Richmond	*until August*
	Mr Simon Howell	*until May*
	Mrs Chrissie Wilson	*until April*
Elected Members	Mrs Sue Allen	Secretary *until April*
	Mr Paul Bailey	
	Mrs Tracey Khodabandehloo	
	Mr Robert Pym	
	Miss Diana Scholes	*until April*
	Dr Marie Simmonds	
	Mrs Averil Taylor	
Co-opted Members	Mrs Liz Organ	*from September*
	Dr Laurence Pallant	*from September*

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Buildings, Mission) that meet between, and report to, full meetings .

Annual Report for the year ended 31 December 2022 (continued)

2022 saw the beginning of recovery from the COVID-19 pandemic but its impact continued to be the greatest challenge to the PCC fulfilling its charitable objectives and providing public benefit . All facilities have reopened but not all activities have restarted.

Revd Andy Wadsworth completed his fourth year as Rector in October. He has had to oversee staff changes and recovery from the pandemic in 2022. He has continued his clear Bible preaching on Revelation, Luke's Gospel, Psalms and Nehemiah, as well as seasonal topics.

Our curates **Revd Imogen** and **Revd Jonathan Ball**, with their son Barney, completed their first year of post-ordination training by being priested in December; Rt Revd Michael Beasley, the new Bishop of Bath & Wells, came to Trull for this celebration of their ministry. They are the first curates to job-share in this diocese and Katie Wadsworth is joining with Andy in supervising their curacy. The congregations have appreciated their different approaches to leading worship and new perspectives in preaching, as well as their contribution to a range of activities both within and beyond the parish.

In August **Julie Bristow** left the church office after 17 years as Church Administrator and Rector's PA. She has gone far beyond the terms of her job description: she has been the welcoming face of the church, both in the tiny office in the old Parish Rooms and in the TCCC; she has been a pastoral support to people in the office and on the phone; and she will be missed by the wider village as well. A presentation was made to Julie at a Sunday lunch. We are also grateful to her husband Rob for his support of Julie and his DIY skills.

Church Attendance and Membership

There were 253 names on the Electoral Roll at the annual meeting in April 2022, compared with 269 in April 2021. In 2022 the average weekly attendance at All Saints Trull was 115 adults and 20 children, with a few more people watching live-streamed services or receiving paper copies; this compares with 100 adults and 20 children in 2021, and 170 adults and 30 children before the pandemic. The figure for "Church Membership" used by the diocese for calculating the Parish Share that we contribute to the Common Fund that pays for clergy costs and other diocesan expenditure is calculated in yet another way: anyone over 18, apart from visitors, who attends a service during October, or would have done so but for illness, is counted. Newcomers are not always included in their first year. On this basis, the annual survey of church attendance in Oct 2022 produced a membership figure of 199 (189 in person and 10 at home, watching online or with paper copies of the service); this compares with 182 for in-person and online services in Oct 2021; pre-pandemic figures for attendances at a full range of services were 240.

Review of the Year's Activities

During 2022 the PCC had 6 regular meetings with an average attendance of 84%. As well as responding to recovery from the pandemic, they have been looking ahead to the opportunities of the Orchard Grove housing development in the parish and making plans for improvements to the church building, including better lighting and more eco-friendly heating.

In November **Ruth Slade** left her post as full-time Youth-Worker after 5 energetic years with us, when she was appointed as Growing Faith and Everyday Faith Adviser for the Wells Archdeaconry. We are glad that she, with Matt and Ellie, haven't moved away and are still active members of the church. We do not have the money to appoint a replacement member of staff. Teams of volunteers are taking responsibility for Watchers (11-14's, now on Sunday evenings) and Pulse for 14-18's on Friday evenings. **Libby Cuthbertson** continues as **Children & Families Worker**; she is focussing on under-11's and their parents and carers. She is joined by a large team of volunteers (all DBS-checked) to run groups for children on Sundays, Launchpad for 9-11's on Wednesdays, and Angels (toddlers) on Thursdays. Some activities have been held outdoors in the churchyard and there was a family weekend at the Wildside Experience centre in the Blackdowns.

Julia McFaul has taken over from **Hannah Gales** as the **Parish Safeguarding Officer**. The PCC agreed an updated **Safeguarding and Safe Recruiting Policy** in November 2022. **Diana Scholes** has continued as PCC lead for **Disability** and for **Health & Safety**.

Jane Martin-Scott took over from **Anne Lawrence** as churchwarden in April, and **Liz Willis** continued as churchwarden; they are supported by several service-stewards. **Sue Allen** was unable to continue as PCC Secretary and **David Taylor** stepped into this role. **David Sharpe** is still Vice-Chair, Treasurer and Reader.

We were able to return to the full range of Sunday services: at 8am there is traditional BCP Communion or Morning Prayer; the Morning Service at 10.30am is more informal all-age worship on most Sundays - but on the 2nd Sunday there is a Family Service in the TCCC at the same time as a Common Worship service with organ and choir in church; at 5.30pm there is the Five30 service of contemporary worship in the TCCC. All these services rely on volunteer musicians and sound team members.

Jennie Rusinek and Sally Silsby have continued to lead services as **Lay Worship Assistants**. We have also benefitted from the ministry of Rev Tim Butlin and David Willis. Although Sandra Jones focuses her Reader ministry on Angersleigh, it is also good to see her in Trull. Jamie Fox completed his placement with us; he is now the Curate at Taunton Minister (St Mary Magdalene). Laurence Pallant is exploring ministry. Our worship and activities are upheld by **prayer**: *Powerhouse*, the church prayer-meeting, is held monthly; there is also corporate prayer to start the week, and also for the work amongst young people and for the men's ministry.

The **Parish Link**s are an important part of pastoral care in the parish, maintaining contact with those who live in the village and letting the clergy know of people in need of a visit; they also distribute the magazine. **Martin Sumpter** co-ordinates pastoral care; some members of the church are licensed by the Bishop as pastoral visitors. There have been fewer people coming to the *Twelve-to-Two* monthly lunchtime meeting for the retired, so it was decided that the December gathering would be the last one; we are grateful to **Sandra Jones** and all the volunteers who have helped over the years. However, *Coffee Connect* has restarted on the first Tuesday of each month and has been popular with retired people.

The **Trull Church Community Centre** has now been open for over 8 years and continues to meet the needs of both the church and the community. All our youth and children's work takes place in the Centre, including the Sunday groups, and after-school activities for different age-groups. **Odette Lawton** took over the office as **Church Administrator** in September. With **Andy Dunningham** (Centre Manager) also having a desk there, the office is a welcoming place to find out what is going on, as well as supporting the Rector, Curates and Children & Families Worker in their offices elsewhere in the same building. The TCCC has some new groups that hire it, replacing those that dropped out during the pandemic. **Trull Saplings PreSchool** continues to be our major hirer on weekdays and we are glad to host this important provision for village families.

The **Hive Café** has had a very successful year; we are very grateful to **Val Cousins**, **Fran Pym** and **Dot Mackay**, the three volunteer managers, and over 50 well-trained volunteers, coordinated by **Mervyn Roberts**, who make it a village hub and a welcoming place to meet friends, especially for those who live on their own. Profits from the café have contributed to the running costs of the Centre. **Marcus Kavanagh** continues to keep the Centre clean each day. The **Parish Archives** supported by both the church and the parish council are stored upstairs. Our Police Community Support Officers hold their 'surgery' from time to time in the Centre; we have also hosted groups that support people with different medical conditions. In all these ways, the Centre is helping us to fulfil one of our main aims, that of caring for people of all ages in our community.

Houses are springing up on the **Orchard Grove** development in our parish between Trull village and the Wellington Road. A couple of church members have bought a house on the estate and are starting a midweek group there. Information is being given to new residents about services and activities offered by the church.

The **Mission Team** oversees links with mission partners and giving for mission. In total around £17,500 was sent to mission and charities in 2022. Of this total, £1,500 was sent directly from collections - details are attached to the church accounts but they are separate from church income and expenditure.

Since 2009 church members have made financial pledges to the **Trull Church Mission Fund**. In 2022, over £12,300 was given in this way (with £2,700 tax reclaimed for 2021 in addition); cheques and standing-orders from the fund totalling £16,000 were sent to the following missions: Crosslinks for the de Roemers in Belgium, UFM for Heidi and Bosco Bukeera church-planting in Uganda, Oak Hall in Serbia, and more locally: Taunton Team Chaplaincy, Taunton Youth for Christ, Besom in Taunton and Open Door; the last two were also supported from offerings at services over the Christmas period, as was Taunton Foodbank.

Many of our **growth-groups** have now restarted after the pandemic. Anne Bird and David Taylor oversee this programme.

The church plays a **central role in village life**. Close links have continued with **Trull CofE VA Primary School**. Veronica Ferdinando is School Chaplain; the Children & Families Worker and the Rector take regular and seasonal assemblies. The Community Centre continues to strengthen our links with many village organizations. The parish magazine includes a range of community news and is delivered to a majority of the homes in Trull. Church information can also be found on the website, which includes recordings of recent live-streamed services.

During the pandemic a centre for the homeless was set up by SW&T Council at Canonsgrove, on the edge of Trull; this was closed towards the end of 2022. Members of the church have provided sandwiches and cakes and organized some seasonal events. As a church link, David Taylor has also listened to concerns raised by some local residents and chaired meetings of those involved in the project.

The church and the TCCC have continued to be collection-points for the Taunton Foodbank.

Annual Report for the year ended 31 December 2022 (continued)

All Saints Trull is part of a joint benefice, sharing the Rector with St Michael and All Angels, Angersleigh. Some members of the Angersleigh congregation come to Trull on the Sundays when they have no service of their own. All Saints Trull and St Michael & All Angels Angersleigh are part of a Local Ministry Group with Wilton, Galmington and Bishops Hull in the Taunton Deanery; Deanery ministers meet to pray, share news and support one another. There are informal links to the **B1** fellowship of Taunton church leaders. Four members of the church are involved with **Taunton Street Pastors** at weekends. Two members of the congregation are involved in the **Taunton Team Chaplaincy** for workplaces and now also the courts, on behalf of the churches in Taunton. Other volunteers have joined in projects such as delivering supplies to people in need through the **Besom in Taunton.**

Financial Review

We are grateful for those who continue to give so faithfully to the work of the church. However, regular giving dropped slightly during the year, as some donors died or moved away. Expenditure was a little below budget because our youth-worker left in November and was not replaced; the office was not staffed full-time for the whole year. Income from TCCC hire and the Hive Café increased. So, we had a shortfall of £21,000 in regular income against routine expenditure in 2022; this was less than expected but we had to draw on our reserves to meet it. Legacies for general purposes were received from Michael Parsons (£2,500) and Paddy Connett (£1,000).

In 2020 we received a wonderful legacy of £630,000 from Ruth Pewtress *'for the fabric of the building of All Saints Parish Church only'*. This will pay for the building repairs recommended by the architect, Michael Vaughan, in his recent quinquennial report and for years to come. Using this legacy, we are also developing plans to renew the lighting and to install a more eco-friendly heating system; Peter Chew, Robert Pym and the architect have arranged initial surveys and sent some reports to the PCC. The wider church and community will be informed and consulted when clear, practical and costed options are available.

Looking ahead into 2023, we are expecting to have a full range of activities but a smaller staff team. The diocese is asking for an increase of 2% in Parish Share (with Benefice Ministry Allowance) in 2023 but the assessment is still based on 2019 numbers. Our regular income is starting at a slightly lower level than in January 2022. We are looking at a shortfall of about £23,000 over 2023: planned routine expenditure is £258,000, whilst income would be £235,000 if giving continues at the same level as at the end of 2022. In January 2023 we had over £20,000 in the bank that wasn't allocated to other purposes, on top of our prudent reserves of 2 months' expenditure. So we should be able to meet our costs in 2023 but we cannot sustain this level of activity in future years unless planned regular giving increases. We must also bear in mind that much of the cost of running the TCCC has been met from profits from the Hive Cafe, which is completely dependent on the availability of volunteers, and hiring out to organizations that may have their own financial challenges.

Funds and Reserves

Total Income for 2022 was £319,563 *(2021: £321,897)* of which £29,533 *(2021: £15,823)* was Restricted.

Total Expenditure in 2022 was £353,379 *(2021: £329,123)* of which £32,429 *(2021: £34,150)* was Restricted and £1,200 *(2021: £1,100)* from Endowment. So there was a Deficit of £33,816 in 2022 *(2021: £7,246)*.

Total Funds at the end of 2022 were £1,832,061 *(2021: £1,865,877)* of which £1,658,464 *(2021: £1,661,360)* was in Restricted Funds (mostly the value of the TCCC and its equipment and the remaining £606,930 of Ruth Pewtress's Fabric legacy), £5,900 *(2021: £7,100)* was in Endowment Funds (*see below*) and £167,697 *(2021: £197,417)* was Unrestricted. Of these Unrestricted Funds £8,042 *(2021: £8,927)* are held as fixed assets,and £36,000 was allocated for replacing equipment & medium-term repairs to the TCCC.

Included in our **Unrestricted Reserves** are sums of money from legacies; some recent gifts have been set aside for fabric & organ repairs (around £7,000). The **Lily Fund**, with a balance of over £1,000, is to help young people take part in Christian courses & activities. The remainder of the legacy from **Margaret Sutcliffe** towards the cost of having a full-time youth-worker was used up in 2022. This leaves over £70,000 unrestricted and unallocated free reserves readily available in the bank. So the PCC met its target of keeping financial reserves in unrestricted funds equal to two months' regular expenditure (£50,000). In addition to this prudent reserve, over £20,000 from previous years is available to cover the possible shortfall of this amount between income and expenditure in 2023.

The main **Restricted Funds** are the **Hall Development Fund** (used to build the **Trull Church Community Centre**) and the **Ruth Pewtress Fabric Fund** for the church building.

Details of the **Mission Fund** are on p.3 of this Report. Other Restricted Funds include: the general **Fabric Fund** and the **Organ Fund** for the church building and organ; the **Trull Aid Fund**, given to help members of the parish or congregation in need, at the discretion of the Rector, but also involving the Treasurer and a Churchwarden.

Annual Report for the year ended 31 December 2022 (continued)

Other Restricted Funds: **Bells Fund**, for maintenance of the bells; the **Rectory Fund** for defraying some of the expenses of the rectory; the **Archives Fund** for developing the Archives of the Parish; **Women's Events**.

In 2010 the church received a legacy from the estate of Miss Gwen Richards. There were two **endowments**, each of £7,000: one towards the maintenance of the churchyard and one for church flowers; In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments.

Charitable Status: Aims & Objectives and Public Benefit

Since we have an income of over £100,000 p.a., the Parochial Church Council of All Saints Trull is required by the Charities Act 2011 to register individually as a charity; our **Registered Charity** number is **1130899**. As for all PCC charities there is no separate Governing Document; the PCC is subject to the Parochial Church Council Powers Measure (1956) as amended and to the Church Representation Rules.

When registering as a charity the PCC declared its **Aims and Objectives** to be *promoting in the ecclesiastical parish the whole mission of the church*, including the following activities conducted under the authority of the Church of England **for the benefit of the public**:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents & toddlers
- supporting other charities in the UK and overseas

The Trustees (the PCC) confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's Aims and Objectives and in planning future activities.

Related Trusts and Charities

Trull Parish Room is a **registered charity no. 203284** established by a Declaration of Trust dated 11 Oct 1967, based on an Indenture dated 29 Jan 1886, as varied by a Scheme sealed on 19 Feb 1993. The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The Managing Trustees, responsible for all routine business, are the PCC of All Saints, Trull. Since the Parish Rooms have now been demolished, there is no longer any income or expenditure to be shown in the accounts. However, the Trull Parish Room charity continues to exist as the owner of the site of the former Parish Room and also of the site of the Old Village Hall, which it acquired from the Trull Village Memorial Hall Trustees for £10,000 in July 2013 in accordance with an Order of the Charity Commission of 21 May 2013; these two sites form the site of the new Trull Church Community Centre, which is itself the property of the PCC All Saints Trull charity. The possibility of merging the Parish Room charity with the main PCC charity was explored in early 2013 but the Charity Commission did not accept our case that this would simplify the arrangements for the new Centre.

Statement of the PCC's Responsibilities

The council is responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102: the financial reporting standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue.

Annual Report for the year ended 31 December 2022 (continued)

Statement of the PCC's Responsibilities (continued)

The council is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the PCC and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Reserves Policy

The **financial and pastoral risks** to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined. To reduce financial risk, all cheques from PCC accounts require 2 signatories. The Treasurer makes all online payments, with a daily limit of £1,000. Liz Willis, a church warden, has full access to the online account to monitor transactions and can suspend its use if required; at the end of each month she counter-signs all online bank payments on a copy of the bank statement. Savings are kept in financial institutions where the balance is covered by the Financial Services Compensation Scheme. Reserves are held for around 2 months general expenditure; money is also set aside to replace equipment with a short lifespan. The Ruth Pewtress fabric legacy received in 2020 now provides more than enough reserves to cover emergency repairs to the church building; it is too large to be kept in an institution covered by the FSCS, so is invested in funds managed by CCLA (Churches, Charities and Local Authorities). The PCC operates Safeguarding and Safer Recruiting Policies that are reviewed annually. The PCC is complying with the 2018 General Data Protection Regulations: we have updated our office database to enable more efficient and attractive communications with church members, in a way that is fully compliant with GDPR. In July 2019, following Charity Commission and Church of England advice to all parishes, the PCC delegated to the diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. Safeguarding issues, Health & Safety, Disability and Data Protection are on the agenda of every PCC meeting.

The Annual Report was approved by the PCC on 13 March 2023 and signed on their behalf by:

Signed 

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Sarah Twist. *date:* 25 April 2023

Sarah Twist FCA DChA

Chartered Accountant
A C Mole
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	*Total Funds 2021 £*
Income from:						
Donations and Legacies	*2*	197,026	20,337		217,363	*247,337*
Other Trading Activities	*3*	18,576	0		18,576	*14,907*
Investments	*4*	347	7,243		7,590	*378*
Charitable Activities	*5*	69,371	0		69,371	*56,062*
Other Income	*6*	4,710	1,953		6,663	*3,213*
Total Income		290,030	29,533	0	319,563	321,897
Expenditure on:						
Raising Funds	*7*	0	0	-	0	*0*
Charitable Activities	*8*	319,416	32,315	1,200	352,931	*328,843*
Other Expenditure	*9*	334	114	-	448	*300*
Total Expenditure		319,750	32,429	1,200	353,379	329,143
Net Income/(Expenditure)		(29,720)	(2,896)	(1,200)	(33,816)	(7,246)
Movement between Funds		0	0			
Net Movement in Funds		(29,720)	(2,896)	(1,200)	(33,816)	(7,246)
Reconciliation of Funds:						
Total Funds Brought Forward	*15*	197,417	1,661,360	7,100	1,865,877	*1,873,123*
Total Funds Carried Forward	*15*	167,697	1,658,464	5,900	1,832,061	*1,865,877*

The notes on pages 10 to 19 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 18 on p.18.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,045,865		1,049,474
			1,045,865		1,049,474
Current assets					
Debtors	12	37,344		70,440	
Cash and cash equivalents		754,755		753,005	
		792,099		823,445	
Current Liabilities					
Creditors - due within 1 year	13	5,903		7,042	
Net current assets			786,196		816,403
Total Assets less Current Liabilities			1,832,061		1,865,877
Net assets			1,832,061		1,865,877
Funds					
Unrestricted funds	15		167,697		197,417
Restricted funds	15		1,658,464		1,661,360
Endowment funds	15		5,900		7,100
Total funds			1,832,061		1,865,877

The financial statements were approved by the PCC on 13 March 2023
and were signed on its behalf by:

Rev Andrew Wadsworth (Chairman)

The notes on pages 10 to 19 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2022

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The two endowment funds at All Saints are from the legacy of Gwen Richards, for church flowers and the churchyard. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see page 13 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimate of legacy income: in 2020 a debtor of £30,000 was recognized in respect of the remainder of a legacy payable to the PCC. The accounts of the relevant estate were finalised in December 2022. The balance received was £34,196. The extra £4,196 above estimate is included in income from legacies for 2022.

viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements for the Year Ended 31 December 2022

		Unrestricted 2022	Restricted 2022	Endowment 2022	Total 2022	*Total 2021*
2.	**Donations and Legacies**	£	£	£	£	*£*
	Planned Giving and FWO Gifts	150,087	400		150,487	*167,429*
	Tax Reclaimable on Planned Giving	35,195	0		35,195	*37,016*
	Giving via CAF etc	7,129	0		7,129	*8,988*
	Collections for Church Funds	214	0		214	*206*
	Other Gifts for Church Funds	903	0		903	*1,417*
	Gifts for Mission Support	0	12,371		12,371	*12,681*
	Tax Reclaimable on Mission Giving	0	2,670		2,670	*2,701*
	Legacies & Gifts In Memory	3,498	4,196		7,694	*16,745*
	TCCC/Hall Development Gifts	0	0		0	*104*
	Rectory Fund Gifts	0	700		700	*50*
		197,026	20,337	0	217,363	*247,337*
3.	**Other Trading Activities**					
	TCCC Hire	18,576	0	0	18,576	*14,907*
4.	**Investments**					
	Interest	347	7,243		7,590	*378*
		347	7,243	0	7,590	*378*
5.	**Charitable Activities**					
	Fees	9,012			9,012	*8,547*
	Magazine	9,022			9,022	*9,081*
	Youth & Children	2,252			2,252	*2,154*
	Outreach	545			545	*0*
	Bookstall	218			218	*384*
	TCCC Café	47,009			47,009	*35,896*
	Other (incl TCCC events)	1,313			1,313	*0*
		69,371	0	0	69,371	*56,062*
6.	**Other Income**					
	Grants - general *	3,996	1,953		5,949	*2,623*
	Office Income	624			624	*590*
	Other (Churchyard, Archives)	90	0		90	*0*
		4,710	1,953	0	6,663	*3,213*

** Grants in 2022 from: Parish Lands (as 2021), Listed Places of Worship VAT reclaim, Church of England energy costs support.*

Notes to the Financial Statements for the Year Ended 31 December 2022

		Unrestricted 2022 £	Restricted 2022 £	Endowment 2022 £	Total 2022 £	*Total 2021 £*
7.	**Expenditure on Raising Funds**					
	Planned Giving Envelopes	0			0	*0*
		0	0	0	0	*0*
8.	**Charitable Activities**					
	Parish Share	126,125			126,125	*126,125*
	Rector's Expenses	2,680			2,680	*1,684*
	Curate & Placement Expenses	2,706			2,706	*1,831*
	Fees	5,988			5,988	*4,308*
	Youth-worker	24,766			24,766	*14,469*
	Children & Families Worker	26,475			26,475	*26,696*
	Office Staff	25,186			25,186	*24,056*
	Office Costs	6,190			6,190	*6,115*
	Magazine	9,306			9,306	*8,193*
	Youth & Children	5,612			5,612	*3,923*
	Outreach	1,746			1,746	*455*
	Other Events & Teams	508			508	*320*
	Mission Support/Expenses	30	16,120		16,150	*16,030*
	Education - Courses and Resources	138			138	*428*
	Bookstall	188			188	*437*
	Worship	1,922	59	200	2,181	*4,169*
	Communications & Archives	274			274	*299*
	Church Repairs & Improvements	1,087	11,945		13,032	*16,628*
	Church Insurance & Utilities	3,515			3,515	*2,882*
	Churchyard & Car Park	4,328	47	1,000	5,375	*4,693*
	TCCC - Staff	18,179			18,179	*15,542*
	TCCC - Cleaning Contract *(2020-21)*	0			0	*1,924*
	TCCC - Operation	25,977	1,420		27,397	*21,294*
	TCCC - Events	1,060			1,060	*0*
	TCCC - Café	22,385			22,385	*19,812*
	Depreciation - general equipment	905			905	*950*
	Depreciation - TCCC furniture & eqpt	160	2,178		2,338	*2,202*
	Depreciation - TCCC Café equipment	629	546		1,175	*1,146*
	Loss on Disposal *(TCCC equipment)*	0			0	*400*
	Independent Exam *(extra 2020 in 2021)*	1,260			1,260	*1,530*
	Othe PCC Expenses	91			91	*302*
		319,416	32,315	1,200	352,931	*328,843*
9.	**Other Expenditure**					
	Rectory Fund		114		114	*281*
	Bank Charges	334			334	*19*
		334	114	0	448	*300*

10. Staff Costs

	2022	*2021*
	£	£
Gross Salaries	88,992	*78,714*
Statutory Maternity Pay reclaimed *(2021)*	0	*(4,141)*
Employer's National Insurance	841	*1,379*
(Employment Allowance £5,000 in 2022-3, £4,000 in 2021-22)		
Pension costs	3,279	*3,294*
Redundancy	0	*0*
	93,112	*79,246*

The number of employees for the first half of 2022 was 6 *(the same as in 2021)*: 2 were full-time; the 2 office-staff and the 2 employees for the TCCC were part-time. The administrator posts were combined in the summer; the youth-worker left in November and was not replaced. At the end of 2022 the number of employees was 4: 2 full-time (children/families worker and administrator) and 2 part-time employees in the TCCC. The PCC resolved that from January 2016 all employees should be paid at least the Living Wage as defined by the independent Living Wage Foundation. Most of our employees have been enrolled in a pension scheme with NEST, fulfilling our obligations under pension regulations. The PCC has chosen to match employee contributions to the pension scheme and to pay any required annual increase in the rate of contribution from January, rather than April, of each year.

There are no employees with emoluments exceeding £60,000. (2021 - nil).

The key management personnel are the Incumbent and members of the PCC. Since January 2021 there has no longer been any remuneration paid to members of the PCC.

11. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	1,036,837	59,590	9,532	1,105,959
Additions	0	809	0	809
Disposals	0	0	0	0
At 31 December 2022	1,036,837	60,399	9,532	1,106,768
Depreciation				
At 1 January 2022	0	50,387	6,098	56,485
Charge for the Year	0	3,513	905	4,418
Eliminated on Disposal	0	0	0	0
At 31 December 2022	0	53,900	7,003	60,903
Net Book Value at 31 December 2022	1,036,837	6,499	2,529	1,045,865
Net Book Value at 31 December 2021	*1,036,837*	*9,203*	*3,434*	*1,049,474*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

12. Debtors	2022 £	*2021* *£*
Tax Refund due on Planned Giving Jan-Dec	33,549	*37,000*
Tax Refund due on Mission Fund Giving Jan-Dec	2,650	*2,700*
Other Prepayments & Accrued Income	1,145	*740*
Legacy - In 2021 Debtors continued to include an estimate of the remainder of Ruth Pewtress's 2019 legacy that was still to be paid. The administration of her estate was completed in November 2022 and the remainder of the legacy was paid. This balance was £4,196 more than the £30,000 estimate.	0	*30,000*
	37,344	*70,440*

13. Creditors - due within 1 year		
Creditors for goods and services	5,903	*7,042*
	5,903	*7,042*

14. Independent Examiner's Remuneration	2022 £	*2021* *£*
Independent Examiner's Fee. In 2021 this included some extra for the 2020 accounts to deal with a large legacy.	1,260	1,530

Notes to the Financial Statements for the Year Ended 31 December 2022

15. Statement of Funds

	Balance B/fwd 01/01/22 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/22 £
Unrestricted Funds	197,417	290,030	319,750	0	0	167,697
Restricted Funds						
Bells	128	0	54			74
Fabric	4,365	0	0			4,365
GRichards: Churchyard	47	0	47			0
GRichards: Flowers	5	0	5			0
Hall Development	1,041,567	400	4,144			1,037,823
Mission Support	6,569	15,041	16,120			5,490
Organ	2,000	0	0			2,000
Rectory	807	700	114			1,393
Ruth Pewtress Fabric	605,483	13,392	11,945			606,930
Trull Aid	389	0	0			389
Total Restricted Funds	1,661,360	29,533	32,429	0	0	1,658,464
Endowment Funds						
GRichards: Churchyard	1,000	0	1,000			0
GRichards: Flowers	6,100	0	200			5,900
Total Endowment Funds	7,100	0	1,200	0	0	5,900
Total Funds	1,865,877	319,563	353,379	0	0	1,832,061

Unrestricted Funds are for the general purposes of the church. This includes money from several legacies and gifts in memory that are not legally restricted to a particular purpose. However, the PCC wishes such monies to be used in ways that are appropriate to each person being commemorated. So, these amounts are labelled on the Treasurer's computer accounts program, to keep track of how they are spent; details for 2022 may be seen in the Annual Report.

The largest **Restricted Fund** in cash is the **Ruth Pewtress Fabric Fund** that represents her legacy of £634,000 *'for the fabric of the building of All Saints Parish Church only'*.

Other **Restricted Funds** include the **Bells Fund** for the maintenance of the church bells.

Money in the **Fabric Fund** has been given for repairs to the church building, organ and churchyard lamp. A more specific gift has been allocated to the **Organ Fund**.

The **GRichards: Churchyard/Flowers Funds** include the income generated on the related Endowment Funds. These funds are to be used respectively for maintaining the churchyard / flowers in the church.

The **TCCC/Hall Development Fund** comes from money given towards the project to build the Trull Church Community Centre. The money now received has covered the full cost of construction. Some further income is being used to improve the building.

Mission Support represents money given specifically to support Mission outside the parish. From April 2009 this includes all the money given via the **Trull Church Mission Fund bank account** and any tax reclaimed on those gifts. From time to time the PCC, through its Mission Team, makes gifts from this fund to missions and charities supported by the church.

The **Rectory Fund** represents money given to defray expenses in the Rectory.

The **Trull Aid Fund** was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty. Grants are made at the Rector's discretion but the signatures of the Treasurer and a Churchwarden are needed on any cheque.

Notes to the Financial Statements for the Year Ended 31 December 2022

The **Youth-work Fund** contained designated funds from a legacy from Margaret Sutcliffe. All of this money has now been spent.

The two **Endowment Funds** come from legacies of £7,000 each from the late **Gwen Richards**: one for **church flowers** and one for the maintenance of the **churchyard**. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2022 Total
	£	£	£	£
Unrestricted Funds	8,042	159,655	0	167,697
Restricted Funds	1,037,823	620,641	0	1,658,464
Endowment Funds	0	5,900	0	5,900
	1,045,865	786,196	0	1,832,061

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2021**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2021 Total*
	£	£	£	£
Unrestricted Funds	8,927	188,490	0	197,417
Restricted Funds	1,040,547	620,813	0	1,661,360
Endowment Funds	0	7,100	0	7,100
	1,049,474	816,403	0	1,865,877

17. Related Party Transactions

Reimbursement of expenses properly incurred on behalf of the PCC during the year amounted to £361 in total. The following payment has been made to the wife of a PCC member: £2,720 to Fran Pym, one of the Hive Cafe volunteer managers, for baking cakes (at cost), shopping and monthly expenses; this is the same arrangement as for all Hive managers, established six years before Rob Pym joined the PCC.

Some regular subscriptions for online services have to be paid by card; these were arranged by staff who have now left. Until the PCC has its own bank card, the Treasurer has been using his personal card, reimbursed by PCC cheque; in 2022 £401 was repaid to David Sharpe for this purpose.

Since January 2021 no Trustees have been employed by the Charity.

The Youth-worker *(until Nov 2022)*, Children & Families Worker and TCCC Manager are in attendance at PCC to contribute to discussion of items related to their work and sometimes to comment on wider issues. They have no voting rights and withdraw from any discussion about their employment terms and remuneration.

All PCC members are invited to declare any potential conflicts of interest at the beginning of each meeting. If necessary, they withdraw from the meeting for any such items on the agenda.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2022

18. Statement of Financial Activities for the Year Ended 31 December *2021*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	*Total Funds 2020 £*
Income from:					
Donations and Legacies	231,801	15,536		247,337	*865,271*
Other Trading Activities	14,907	0		14,907	*13,650*
Investments	91	287		378	*761*
Charitable Activities	56,062	0		56,062	*27,257*
Other Income	3,213	0		3,213	*3,642*
Total Income	306,074	15,823	0	321,897	*910,581*
Expenditure on:					
Raising Funds	0	0	-	0	*65*
Charitable Activities	293,874	33,869	1,100	328,843	*303,835*
Other Expenditure	19	281	-	300	*178*
Total Expenditure	293,893	34,150	1,100	329,143	*304,078*
Net Income/(Expenditure)	12,181	(18,327)	(1,100)	(7,246)	606,503
Movement between Funds	(943)	943			
Net Movement in Funds	11,238	(17,384)	(1,100)	(7,246)	*606,503*
Reconciliation of Funds:					
Total Funds Brought Forward	186,179	1,678,744	8,200	1,873,123	*1,266,620*
Total Funds Carried Forward	197,417	1,661,360	7,100	1,865,877	*1,873,123*

Notes to the Financial Statements for the Year Ended 31 December 2022

19. Prior Year Statement of Funds *(2021)*

For comparative purposes the Statement of Funds for the previous year is included here.

Statement of Funds	Balance B/fwd 01/01/21 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/21 £
Unrestricted Funds	186,179	306,074	293,893	(943)	0	197,417
Restricted Funds						
Bells	128	0	0			128
Fabric	4,365	0	0			4,365
GRichards: Churchyard	47	0	0			47
GRichards: Flowers	75	0	70			5
Hall Development	1,044,251	104	2,788			1,041,567
Mission Support	5,274	15,382	15,030	943		6,569
Organ	2,000	0	0			2,000
Rectory	1,038	50	281			807
Ruth Pewtress Fabric	621,113	287	15,917			605,483
Trull Aid	453	0	64			389
Total Restricted Funds	1,678,744	15,823	34,150	943	0	1,661,360
Endowment Funds						
GRichards: Churchyard	2,000	0	1,000			1,000
GRichards: Flowers	6,200	0	100			6,100
Total Endowment Funds	8,200	0	1,100	0	0	7,100
Total Funds	1,873,123	321,897	329,143	0	0	1,865,877

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2021

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2021

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
Curates	Rev Imogen Ball	*from July*
	Rev Jonathan Ball	*from July*
Reader	Mr David Sharpe	Treasurer, Vice-Chair
Churchwardens	Mrs Anne Lawrence	
	Mrs Liz Willis	
Representatives on the Deanery Synod		
	Mr Mark Richmond	
	Mr Simon Howell	
	Mrs Chrissie Wilson	*from April*
	Mr Guy Price	*until December*
Elected Members		
	Mrs Sue Allen	Secretary
	Mr Paul Bailey	
	Mrs Barbara Finch	*until April*
	Mrs Tracey Khodabandehloo	*from April*
	Mr Robert Pym	*from April*
	Mrs Michele Sanders	*until April*
	Miss Diana Scholes	
	Dr Marie Simmonds	
	Mrs Averil Taylor	
	Mr David Taylor	

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Buildings, Mission) that meet between, and report to, full meetings .

Annual Report for the year ended 31 December 2021 (continued)

The greatest challenge in 2021 to the PCC fulfilling its charitable objectives and providing public benefit continued to be the impact of the COVID-19 pandemic, which is reflected in most sections of this report. With the church building and the Trull Church Community Centre (TCCC) being closed for many months, and having to restrict numbers attending at other times, it was hard to provide 'regular public worship open to all' and to promote and teach the faith. Online services and activities were arranged and people were contacted by phone, email and post as the main method of pastoral work, when visiting was restricted.

The church has joined with others in the village to support those who have had to stay at home, through the Trull Community Support Group and Helpline. It has also provided a drop-off point for supplies for the homeless. In 2022 we are seeing full reopening of facilities and most activities are restarting.

Revd Andy Wadsworth completed his third year as Rector in October. As the wide range of meetings in the parishes of Trull and Angersleigh has been restricted, he has co-ordinated efforts to continue online services and activities, to keep in touch with the congregations pastorally and to support care for the wider community. He has continued his clear Bible preaching on Luke's Gospel, the First Letter of Peter and the Book of Proverbs.

In July we welcomed our new curates **Revd Imogen** and **Revd Jonathan Ball**, with their son Barney; they were initially licensed as lay workers before their ordination in September. They are the first curates to job-share in this diocese and Katie Wadsworth is joining with Andy in supervising their curacy.

Church Attendance and Membership

There were 269 names on the Electoral Roll at the annual meeting in April 2021, compared with 273 in October 2020. The average weekly attendance at All Saints Trull was 100 adults and 20 children when the church had reopened, with some more people watching live-streamed services or receiving paper copies; this compares with 170 adults and 30 children before the pandemic. The figure for "Church Membership" used by the diocese for calculating the Parish Share that we contribute to the Common Fund that pays for clergy costs and other diocesan expenditure is calculated in yet another way: anyone over 18, apart from visitors, who attends a service during October, or would have done so but for illness, is counted. Newcomers are not always included in their first year. On this basis, the annual survey of church attendance in Oct 2021 produced a membership figure of 182 (169 in person and 13 at home, watching online or with paper copies of the service); this compares with 187 for in-person and online services in Oct 2020; pre-pandemic figures for attendances at a full range of services were 240 in 2019 and 234 in 2018. We are making contact with those who have not yet returned to services in person.

Review of the Year's Activities

During 2021 the PCC had 6 regular meetings, either in-person or via Zoom, with an average attendance of 88%. They also had an away-day together in the Angersleigh Village Room in October, to consider future priorities. As well as responding to the challenges of coronavirus restrictions, they have been looking ahead to the opportunities of the Orchard Grove housing development in the parish and making plans for improvements to the church building, including better lighting and more eco-friendly heating.

Ruth Slade is in her fifth year as full-time Youth-Worker, with particular responsibility for 11-18+. **Libby Cuthbertson** is in her third full year as **Children & Families Worker**; she is focussing on under-11's and their parents and carers. Ruth and Libby work together with a large team of volunteers (all DBS-checked) to run groups for children on Sundays, Launchpad-Extra for 11-14's on Tuesdays, Launchpad for 9-11's on Wednesdays, Angels (toddlers) on Thursdays and Pulse for 14-18's on Friday evenings; when possible, there are occasional sessions of family film nights and Worship through Play. Many of these groups continued online during periods of lockdown, although numbers taking part have dropped. Some activities have been held outdoors in the churchyard and there was a family weekend at the Wildside Experience centre in the Blackdowns. Seven young people and three adults were confirmed in All Saints Trull in September.

Hannah Gales has taken over from **Judy Reeves** as the **Parish Safeguarding Officer**, with admin support from **Trish Kelly** in the church office. The PCC agreed an updated **Safeguarding and Safe Recruiting Policy** in November 2021. **Diana Scholes** has continued as PCC lead for **Disability** and for **Health & Safety**.

Anne Lawrence and **Liz Willis** continued as churchwardens; they are supported by several service-stewards. **Sue Allen** has continued as PCC Secretary and **David Sharpe** as Treasurer and Vice-Chair.

When the church has been open, we have held a range of Sunday services: at 8am there is traditional BCP Communion or Morning Prayer; the Morning Service at 10.30am is more informal all-age worship on most Sundays - but on the 2nd Sunday there is a Family Service in the TCCC at the same time as a Common Worship service with organ and choir in church; at 5.30pm there is the Five30 service of contemporary worship in the TCCC. All these services rely on volunteer musicians and sound team members.

Annual Report for the year ended 31 December 2021 (continued)

Jennie Rusinek, Mark Richmond and Sally Silsby have continued to lead services as **Lay Worship Assistants**. We have also benefitted from the ministry of Rev Tim Butlin and David Willis. Jamie Fox has continued his placement with us; he is training for ordination with St Mellitus College. Laurence Pallant is exploring ministry. Our worship and activities are upheld by **prayer**: *Powerhouse*, the church prayer-meeting, is held monthly; there is also corporate prayer to start the week, and also for the work amongst young people and for the men's ministry.

The **Parish Link**s are an important part of pastoral care in the parish, maintaining contact with those who live in the village and letting the clergy know of people in need of a visit; they also distribute the magazine. **Martin Sumpter** co-ordinates pastoral care; some members of the church are licensed by the Bishop as pastoral visitors. The *Twelve-to-Two* monthly lunchtime meeting for the retired has restarted.

The role of the **Village Chaplains** has been restricted during the pandemic and will now be reviewed.

The **Trull Church Community Centre** has now been open for over seven years and continues to meet the needs of both the church and the community. All our youth and children's work takes place in the Centre, including the Sunday groups, and after-school activities for different age-groups.The church office, with **Julie Bristow** (Rector's PA), **Trish Kelly** (part-time Receptionist and Safeguarding Administrator since June) and **Andy Dunningham** (Centre Manager), is once again a welcoming place to find out what is going on, as well as supporting the Rector, Children & Families Worker and Youth-Worker in their offices elsewhere in the same building. The TCCC welcomed back the groups that hire it during 2021; **Trull Saplings PreSchool** has kept going throughout the pandemic, sometimes being the only activity in the Centre, but we have kept the building open for them to operate.

The **Hive Café** reopened in March, initially for a take-away service and then at outside tables; we are very grateful to **Val Cousins**, **Fran Pym** and **Dot Macka**y, the three volunteer managers, and over 50 well-trained volunteers, coordinated by **Mervyn Roberts**, who have coped with different ways of opening and enhanced hygiene procedures. Profits from the café have contributed to the running costs of the Centre. In July **Marcus Kavanagh** took over cleaning the Centre from a services contractor. The **Parish Archives** supported by both the church and the parish council are stored upstairs. Our Police Community Support Officers hold their 'surgery' from time to time in the Centre; we have also hosted groups that support people with different medical conditions. In all these ways, the Centre is helping us to fulfil one of our main aims, that of caring for people of all ages in our community.

The **Mission Team** oversees links with mission partners and giving for mission. In total around £17,000 was sent to mission and charities in 2021. Of this total, £900 was sent directly from collections - details are attached to the church accounts but they are separate from church income and expenditure.

Since 2009 church members have made financial pledges to the **Trull Church Mission Fund**. In 2021, over £12,700 was given in this way (with £2,600 tax reclaimed for 2020 in addition); cheques and standing-orders from the fund totalling £15,000 were sent to the following missions: Crosslinks for the de Roemers in Belgium, UFM for Heidi and Bosco Bukeera church-planting in Uganda, Kisiizi Partners for medical supplies whilst Laurence & Marjay Pallant were doctors there, Oak Hall in Serbia, Bible Society, and more locally: Besom in Taunton, Taunton Team Chaplaincy, Taunton Youth for Christ and Open Door, for which we also continued to invite offerings over the Christmas period.

It was heartening that approximately half of our **growth-groups** were able to continue meeting despite the pandemic, in different homes and online; they are being relaunched in 2022. Anne Bird and David Taylor oversee this programme.

The church plays a **central role in village life**. Close links have continued with **Trull CofE VA Primary School**. Veronica Ferdinando is School Chaplain; the Children & Families Worker and Rector take regular and seasonal assemblies. The Community Centre continues to strengthen our links with many village organizations. The parish magazine includes a range of community news and is delivered to a majority of the homes in Trull. Information about the church can also be found on the website, which includes recent services and sermons.

During the pandemic support for the homeless has increased. A centre for the homeless was set up by SW&T Council at Canonsgrove, on the edge of Trull. A socially-distanced Christmas event was arranged with Christmas gift boxes provided by members of the church. We are also listening to concerns raised by some local residents.

The church porch has been used as a safe drop-off point for food and clothing, not only for Canonsgrove but also for Open Door and the Taunton Foodbank.

All Saints Trull is part of a joint benefice, sharing the Rector with St Michael and All Angels, Angersleigh. Some members of the Angersleigh congregation come to Trull on the Sundays when they have no service of their own. All Saints Trull and St Michael & All Angels Angersleigh are part of a Local Ministry Group with Wilton, Galmington and Bishops Hull in the Taunton Deanery; the ministers meet to pray, share news and support one another.

There are informal links to the **B1** fellowship of Taunton church leaders. Four members of the church are involved with **Taunton Street Pastors** at weekends. Two members of the congregation are involved in the **Taunton Team Chaplaincy** for workplaces, especially those in the town centre, on behalf of the churches in Taunton. Other volunteers have joined in projects such as gardening and house decoration through the **Besom in Taunton.**

Financial Review

We are grateful for those who continue to give so faithfully to the work of the church. Regular giving held up during the first half of 2021 but dropped later in the year as some people moved away from Trull or started going to a church nearer their homes. Expenditure was below budget because our youth-worker was on leave for half the year; new appointments in the office and for TCCC cleaning were delayed as a result of the lockdown. Income from TCCC hire and the Hive Café recovered more quickly than expected when activity restarted. So we only had a small shortfall in 2021 and didn't need to use our reserves. Legacies with no restrictions on their use were received from Janet Trevelyan, the daughter of a former vicar (£10,000); Peggy Toy (£5,004) and Patience Clatworthy (£1,021). We are very thankful that we have been able to meet our routine costs in 2021 without having to use any of our emergency reserves. Regular giving at the end of the year was slightly lower than in January. It was the finances of the Community Centre that were most affected by the pandemic. Despite furloughing some TCCC staff, many costs remained much the same whilst income was halved, because we had to close the Hive Café and often the only hirer was Trull Saplings PreSchool. In 2020 we received a wonderful legacy of £630,000 from Ruth Pewtress *'for the fabric of the building of All Saints Parish Church only'*. This will pay for the building repairs recommended by the architect, Michael Vaughan, in his recent quinquennial report and for years to come. Using this legacy, we are also developing plans to renew the lighting and to install a more eco-friendly heating system; Peter Chew and the architect are co-ordinating initial surveys.

Looking ahead into 2022, we are expecting to have a full range of activities and a full staff team for the whole year. The diocese is asking for the same Parish Share (with Benefice Ministry Allowance) as in 2021. Our regular income is starting at a lower level than in January 2021. We are looking at a shortfall of about £45,000 over 2022: planned routine expenditure is £283,000, whilst income would be £237,000 if giving continues at the same level as at the end of 2021. In January 2022 we had over £40,000 in the bank that wasn't allocated to other purposes, on top of our prudent reserves of 2 months' expenditure. So we should be able to meet our costs in 2022 but we cannot sustain this level of staffing and activity in future years unless planned regular giving increases.

Funds and Reserves

Total Income for 2021 was £321,897 *(2020: £910,581 including Ruth Pewtress Fabric legacy; 2019: £370,464)* of which £15,823 *(2020: £645,511; 2019: £18,071)* was Restricted.

Total Expenditure in 2021 was £329,143 (2020: £304,078; 2019: £316,782) of which £34,150 (2020: £26,509; 2019: £23,305) was Restricted and £1,100 (2020: £1,000; 2019: £1,200) from Endowment. So there was a Deficit of £7,246 in 2021 (2020: £606,503 Surplus but about £23,000 deficit without the legacy; 2019: Surplus £53,682).

Total Funds at the end of 2021 were £1,865,877 *(2020: £1,873,123; 2019: £1,266,620)* of which £1,661,360 *(2020: £1,678,644; 2019: £1,059,742)* was in Restricted Funds (mostly the value of the TCCC and its equipment and the remaining £605,000 of Ruth's fabric legacy), £7,100 *(2020: £8,200; 2019: £9,200)* was in Endowment Funds (*see below*) and £197,417 *(2020: £186,179; 2019: £197,678)* was Unrestricted. Of these Unrestricted Funds £8,927 *(2020: £9,178; 2019: £5,584)* are held as fixed assets, £35,000 was allocated for replacing equipment & medium-term repairs to the TCCC and £9,500 towards employing a youth-worker in 2021-24.

Included in our **Unrestricted Reserves** are sums of money from legacies; some recent gifts have been set aside for fabric & organ repairs (around £7,000). The **Lily Fund**, with a balance of over £1,500, is to help young people take part in Christian courses & activities. A legacy from **Margaret Sutcliffe** in 2019 is being used towards the cost of having a full-time youth-worker in 2020-24. This leaves over £90,000 unrestricted and unallocated free reserves readily available in the bank. So the PCC met its target of keeping financial reserves in unrestricted funds equal to two months' regular expenditure (£50,000). In addition to this prudent reserve, over £40,000 from previous years is available to cover the possible shortfall of this amount between income and expenditure in 2022.

The main **Restricted Funds** are the **Hall Development Fund** (used to build the **Trull Church Community Centre**) and the **Ruth Pewtress Fabric Fund** for the church building.

Details of the **Mission Fund** are on p.3 of this Report. Other Restricted Funds include: the general **Fabric Fund** and the **Organ Fund** for the church building and organ; the **Trull Aid Fund**, given to help members of the parish or congregation in need, at the discretion of the Rector, but also involving the Treasurer and a Churchwarden.

Annual Report for the year ended 31 December 2021 (continued)

Other Restricted Funds: **Bells Fund**, for maintenance of the bells; the **Rectory Fund** for defraying some of the expenses of the rectory; the **Archives Fund** for developing the Archives of the Parish; **Women's Events**.

In 2010 the church received a legacy from the estate of Miss Gwen Richards. There were two **endowments**, each of £7,000: one towards the maintenance of the churchyard and one for church flowers; In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments.

Charitable Status: Aims & Objectives and Public Benefit

Since we have an income of over £100,000 p.a., the Parochial Church Council of All Saints Trull is required by the Charities Act 2011 to register individually as a charity; our **Registered Charity** number is **1130899**. As for all PCC charities there is no separate Governing Document; the PCC is subject to the Parochial Church Council Powers Measure (1956) as amended and to the Church Representation Rules.

When registering as a charity the PCC declared its **Aims and Objectives** to be *promoting in the ecclesiastical parish the whole mission of the church*, including the following activities conducted under the authority of the Church of England **for the benefit of the public**:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents & toddlers
- supporting other charities in the UK and overseas

The Trustees (the PCC) confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's Aims and Objectives and in planning future activities.

Related Trusts and Charities

Trull Parish Room is a **registered charity no. 203284** established by a Declaration of Trust dated 11 Oct 1967, based on an Indenture dated 29 Jan 1886, as varied by a Scheme sealed on 19 Feb 1993. The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The Managing Trustees, responsible for all routine business, are the PCC of All Saints, Trull. Since the Parish Rooms have now been demolished, there is no longer any income or expenditure to be shown in the accounts. However, the Trull Parish Room charity continues to exist as the owner of the site of the former Parish Room and also of the site of the Old Village Hall, which it acquired from the Trull Village Memorial Hall Trustees for £10,000 in July 2013 in accordance with an Order of the Charity Commission of 21 May 2013; these two sites form the site of the new Trull Church Community Centre, which is itself the property of the PCC All Saints Trull charity. The possibility of merging the Parish Room charity with the main PCC charity was explored in early 2013 but the Charity Commission did not accept our case that this would simplify the arrangements for the new Centre.

Statement of the PCC's Responsibilities

The council is responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102: the financial reporting standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue.

Annual Report for the year ended 31 December 2021 (continued)

Statement of the PCC's Responsibilities (continued)

The council is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for the safeguarding the assets of the PCC and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk and Reserves Policy

The **financial and pastoral risks** to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined. To reduce financial risk, all cheques from PCC accounts require 2 signatories. The Treasurer makes all online payments, with a daily limit of £1,000. Liz Willis, a church warden, has full access to the online account to monitor transactions and can suspend its use if required; at the end of each month she counter-signs all online bank payments on a copy of the bank statement. Savings are kept in financial institutions where the balance is covered by the Financial Services Compensation Scheme. Reserves are held for around 2 months general expenditure; money is also set aside to replace equipment with a short lifespan. The Ruth Pewtress fabric legacy received in 2020, which is too large to be kept in an institution covered by the FSCS, now provides more than enough reserves to cover emergency repairs to the church building. The PCC operates Safeguarding and Safer Recruiting Policies that are reviewed annually. The PCC is complying with the 2018 General Data Protection Regulations: we have updated our office database to enable more efficient and attractive communications with church members, in a way that is fully compliant with GDPR. In July 2019, following Charity Commission and Church of England advice to all parishes, the PCC delegated to the diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. Safeguarding issues, Health & Safety, Disability and Data Protection are on the agenda of every PCC meeting.

The Annual Report was approved by the PCC on 14 March 2022 and signed on their behalf by:

Signed AJWadsworth

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Sarah Twist. *date:* 13 May 2022

Sarah Twist FCA DChA

Chartered Accountant
A C Mole
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	*Total Funds 2020 £*
Income from:						
Donations and Legacies	*2*	231,801	15,536		247,337	*865,271*
Other Trading Activities	*3*	14,907	0		14,907	*13,650*
Investments	*4*	91	287		378	*761*
Charitable Activities	*5*	56,062	0		56,062	*27,257*
Other Income	*6*	3,213	0		3,213	*3,642*
Total Income		306,074	15,823	0	321,897	*910,581*
Expenditure on:						
Raising Funds	*7*	0	0	-	0	*65*
Charitable Activities	*8*	293,874	33,869	1,100	328,843	*303,835*
Other Expenditure	*9*	19	281	-	300	*178*
Total Expenditure		293,893	34,150	1,100	329,143	*304,078*
Net Income/(Expenditure)		12,181	(18,327)	(1,100)	(7,246)	606,503
Movement between Funds		(943)	943			
Net Movement in Funds		11,238	(17,384)	(1,100)	(7,246)	*606,503*
Reconciliation of Funds:						
Total Funds Brought Forward	*15*	186,179	1,678,744	8,200	1,873,123	*1,266,620*
Total Funds Carried Forward	*15*	197,417	1,661,360	7,100	1,865,877	*1,873,123*

The notes on pages 10 to 19 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 18 on p.18.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,049,474		1,052,449
			1,049,474		1,052,449
Current assets					
Debtors	12	70,440		70,717	
Cash and cash equivalents		753,005		757,221	
		823,445		827,938	
Current Liabilities					
Creditors - due within 1 year	13	7,042		7,264	
Net current assets			816,403		820,674
Total Assets less Current Liabilities			1,865,877		1,873,123
Net assets			1,865,877		1,873,123
Funds					
Unrestricted funds	15		197,417		186,179
Restricted funds	15		1,661,360		1,678,744
Endowment funds	15		7,100		8,200
Total funds			1,865,877		1,873,123

The financial statements were approved by the PCC on 14 March 2022 and were signed on its behalf by:

AD Wadsworth

Rev Andrew Wadsworth (Chairman)

The notes on pages 10 to 19 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2021

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The two endowment funds at All Saints are from the legacy of Gwen Richards, for church flowers and the churchyard. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see page 13 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimate of legacy income: in 2020 a debtor of £30,000 was recognized in respect of the remainder of a legacy payable to the PCC. This continues to reflect the Trustees' best estimate at the balance-sheet date. The relevant estate is still in the hands of the solicitor and the final amount to be paid to the PCC is yet to be finalised; so the amount that is ultimately received could vary from the amount recognized at the balance-sheet date.

(viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the Financial Statements for the Year Ended 31 December 2021

		Unrestricted 2021	Restricted 2021	Endowment 2021	Total 2021	*Total 2020*
2.	**Donations and Legacies**	£	£	£	£	*£*
	Planned Giving and FWO Gifts	167,429	0		167,429	*168,743*
	Tax Reclaimable on Planned Giving	37,016	0		37,016	*37,593*
	Giving via CAF etc	8,988	0		8,988	*9,137*
	Collections for Church Funds	206	0		206	*229*
	Other Gifts for Church Funds	1,417	0		1,417	*2,266*
	Gifts for Mission Support	0	12,681		12,681	*12,248*
	Tax Reclaimable on Mission Giving	0	2,701		2,701	*2,635*
	Legacies & Gifts In Memory	16,745	0		16,745	*632,380*
	TCCC/Hall Development Gifts	0	104		104	*40*
	Rectory Fund Gifts	0	50		50	*0*
		231,801	15,536	0	247,337	*865,271*
3.	**Other Trading Activities**					
	TCCC Hire	14,907	0	0	14,907	*13,650*
4.	**Investments**					
	Interest	91	287		378	*761*
		91	287	0	378	*761*
5.	**Charitable Activities**					
	Fees	8,547			8,547	*6,343*
	Magazine	9,081			9,081	*2,368*
	Youth & Children	2,154			2,154	*764*
	Bookstall	384			384	*305*
	TCCC Café	35,896			35,896	*17,396*
	Other	0			0	*81*
		56,062	0	0	56,062	*27,257*
6.	**Other Income**					
	Grants - general *	2,623			2,623	*3,163*
	Office Income	590			590	*379*
	Other (Insurance Claim, Archives)	0	0		0	*100*
		3,213	0	0	3,213	*3,642*

** Grants in 2021 from: Parish Lands.*

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted 2021 £	Restricted 2021 £	Endowment 2021 £	Total 2021 £	*Total 2020 £*
7. Expenditure on Raising Funds					
Planned Giving Envelopes	0			0	*65*
	0	0	0	0	*65*
8. Charitable Activities					
Parish Share	126,125			126,125	*119,393*
Rector's Expenses	1,684			1,684	*2,203*
Curate & Placement Expenses	1,831			1,831	*297*
Fees	4,308			4,308	*3,504*
Youth-worker	14,469			14,469	*26,665*
Children & Families Worker	26,696			26,696	*26,093*
Office Staff	24,056			24,056	*26,879*
Office Costs	6,115			6,115	*5,124*
Magazine	8,193			8,193	*3,615*
Youth & Children	3,923			3,923	*2,749*
Outreach	455			455	*442*
Other Events & Teams	256	64		320	*47*
Mission Support/Expenses	1,000	15,030		16,030	*14,000*
Education - Courses and Resources	428			428	*263*
Bookstall	437			437	*344*
Worship	4,099	70		4,169	*2,344*
Communications & Archives	299			299	*544*
Church Repairs & Improvements	951	15,677		16,628	*10,422*
Church Insurance & Utilities	2,882			2,882	*2,990*
Churchyard & Car Park	3,593		1,100	4,693	*3,640*
TCCC - Staff	15,542			15,542	*12,787*
TCCC - Cleaning Contract *(2020-1)*	1,924			1,924	*3,265*
TCCC - Operation	21,230	64		21,294	*19,635*
TCCC - Café	19,812			19,812	*9,638*
Depreciation - general equipment	950			950	*726*
Depreciation - TCCC furniture & eqpt	24	2,178		2,202	*3,578*
Depreciation - TCCC Café equipment	600	546		1,146	*1,598*
Loss on Disposal *(TCCC equipment)*	400			400	*0*
Independent Exam *(extra 2020 in 2021)*	1,290	240		1,530	*1,050*
Othe PCC Expenses	302			302	*0*
	293,874	33,869	1,100	328,843	*303,835*
9. Other Expenditure					
Rectory Fund		281		281	*178*
Bank Charges	19			19	*0*
	19	281	0	300	*178*

10. Staff Costs

	2021	*2020*
	£	£
Gross Salaries	78,714	*87,491*
Coronavirus Job Retention Scheme Claims for TCCC staff	0	*(2,252)*
Statutory Maternity Pay reclaimed	(4,141)	*0*
Employer's National Insurance	1,379	*1,558*
(Employment Allowance £4,000 in 2020, as in 2019)		
Pension costs	3,294	*3,327*
Redundancy	0	*690*
	79,246	*90,814*

The average number of employees in 2021 was 6 *(the same as in 2020)*: 2 are full-time, the 2 office-staff and the 2 employees for the TCCC are part-time. One full-time employee was on maternity leave or shared parental leave for 7 months of the year. The PCC resolved that from January 2016 all employees should be paid at least the Living Wage as defined by the independent Living Wage Foundation. Most of our employees have been enrolled in a pension scheme with NEST, fulfilling our obligations under pension regulations. The PCC has chosen to match employee contributions to the pension scheme and to pay any required annual increase in the rate of contribution from January, rather than April, of each year.

There are no employees with emoluments exceeding £60,000. (2020 - nil).

The key management personnel are the Incumbent and members of the PCC. In January 2021 the two employees of the PCC who had been co-opted, after their appointment, as members of the PCC resigned from the PCC and now only attend to report on their activities; so there is no longer any remuneration paid to members of the PCC. Details of remuneration paid to members of the PCC in 2020 are in Note 17.

11. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	1,036,837	59,236	9,033	1,105,106
Additions	0	1,474	499	1,973
Disposals	0	(1,120)	0	(1,120)
At 31 December 2021	1,036,837	59,590	9,532	1,105,959
Depreciation				
At 1 January 2021	0	47,509	5,148	52,657
Charge for the Year	0	3,348	950	4,298
Eliminated on Disposal	0	(470)	0	(470)
At 31 December 2021	0	50,387	6,098	56,485
Net Book Value at 31 December 2021	1,036,837	9,203	3,434	1,049,474
Net Book Value at 31 December 2020	*1,036,837*	*11,727*	*3,885*	*1,052,449*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

Notes to the Financial Statements for the Year Ended 31 December 2021

12. Debtors	2021 £	*2020 £*
Tax Refund due on Planned Giving Jan-Dec	37,000	*37,593*
Tax Refund due on Mission Fund Giving Jan-Dec	2,700	*2,635*
Other Prepayments & Accrued Income	740	*489*
Legacy - estimate of remainder of Ruth Petress legacy to be paid: *same as at 31 Dec 2020: the administration of her estate is not yet complete.*	30,000	*30,000*
	70,440	*70,717*

13. Creditors - due within 1 year		
Creditors for goods and services	7,042	*7,264*
In 2020 magazine subs and adverts were paid but few issues printed, so £4,738 was deferred towards cost of 2021 issues.	7,042	*7,264*
In autumn 2021 subscriptions were collected for the rest of 2021 and for 2022; £3,361 was paid in advance for 2022.		

14. Independent Examiner's Remuneration	2021 £	*2020 £*
Independent Examiner's Fee. In 2021 this included some extra for the 2020 accounts to deal with a large legacy.	1,530	1,050

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2021

15. Statement of Funds

	Balance B/fwd 01/01/21 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/21 £
Unrestricted Funds	186,179	306,074	293,893	(943)	0	197,417
Restricted Funds						
Archives	0	0	0			0
Bells	128	0	0			128
Fabric	4,365	0	0			4,365
GRichards: Churchyard	47	0	0			47
GRichards: Flowers	75	0	70			5
Hall Development	1,044,251	104	2,788			1,041,567
Mission Support	5,274	15,382	15,030	943		6,569
Organ	2,000	0	0			2,000
Rectory	1,038	50	281			807
Ruth Pewtress Fabric	621,113	287	15,917			605,483
Trull Aid	453	0	64			389
Total Restricted Funds	1,678,744	15,823	34,150	943	0	1,661,360
Endowment Funds						
GRichards: Churchyard	2,000	0	1,000			1,000
GRichards: Flowers	6,200	0	100			6,100
Total Endowment Funds	8,200	0	1,100	0	0	7,100
Total Funds	1,873,123	321,897	329,143	0	0	1,865,877

Unrestricted Funds are for the general purposes of the church. This includes money from several legacies and gifts in memory that are not legally restricted to a particular purpose. However, the PCC wishes such monies to be used in ways that are appropriate to each person being commemorated. So, these amounts are labelled on the Treasurer's computer accounts program, to keep track of how they are spent; details for 2021 may be seen in the Annual Report.

The largest **Restricted Fund** in cash is the **Ruth Pewtress Fabric Fund** that represents her legacy of £630,000 *'for the fabric of the building of All Saints Parish Church only'*.

Other **Restricted Funds** include the **Archives Fund**, which is for the development and display of the Parish Archives. It includes the annual grant from the Trull Parish Council.

The **Bells Fund** is for the maintenance of the church bells.

Money in the **Fabric Fund** has been given for repairs to the church building, organ and churchyard lamp. A more specific gift has been allocated to the **Organ Fund**.

The **GRichards: Churchyard/Flowers Funds** include the income generated on the related Endowment Funds. These funds are to be used respectively for maintaining the churchyard / flowers in the church.

The **TCCC/Hall Development Fund** comes from money given towards the project to build the Trull Church Community Centre. The money now received has covered the full cost of construction. Some further income is being used to improve the building.

Mission Support represents money given specifically to support Mission outside the parish. From April 2009 this includes all the money given via the **Trull Church Mission Fund bank account** and any tax reclaimed on those gifts. From time to time the PCC, through its Mission Team, makes gifts from this fund to missions and charities supported by the church.

In May 2019 the income of £ 943 to the Mission Fund bank account was mistakenly allocated to the General Fund. This error was corrected in 2021 by a transfer from the General Fund to the restricted Mission Fund of £ 943 in the Mission Fund Bank Account (see table above).

The **Rectory Fund** represents money given to defray expenses in the Rectory.

Notes to the Financial Statements for the Year Ended 31 December 2021

The **Trull Aid Fund** was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty. Grants are made at the Rector's discretion but the signatures of the Treasurer and a Churchwarden are needed on any cheque.

The **Youth-work Fund** now contains only designated funds from a legacy from Margaret Sutcliffe.

The two **Endowment Funds** come from legacies of £7,000 each from the late **Gwen Richards**: one for **church flowers** and one for the maintenance of the **churchyard**. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2021 Total
	£	£	£	£
Unrestricted Funds	8,927	188,490	0	197,417
Restricted Funds	1,040,547	620,813	0	1,661,360
Endowment Funds	0	7,100	0	7,100
	1,049,474	816,403	0	1,865,877

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2020**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2020 Total*
	£	*£*	*£*	*£*
Unrestricted Funds	9,178	177,001	0	186,179
Restricted Funds	1,043,271	635,473	0	1,678,744
Endowment Funds	0	8,200	0	8,200
	1,052,449	*820,674*	*0*	*1,873,123*

17. Related Party Transactions

Reimbursement of expenses properly incurred on behalf of the PCC during the year amounted to £399 in total. The following payment has been made to the wife of a PCC member: £2,107 to Fran Pym, one of the Hive Cafe volunteer managers, for baking cakes (at cost), shopping and monthly expenses; this is the same arrangement as for all Hive managers, established five years before Rob Pym joined the PCC.

From April 2020 onwards it was necessary for the PCC to make **online payments**. Two unsuccessful attempts were made to obtain online banking via the PCC's main account at HSBC. So, the Treasurer, David Sharpe, set up a new personal online account, to be used solely for church business. The PCC approved the arrangements. Since repayments were by cheque, two other signatories had to authorise any such repayment. In 2021, 4 more repayments were made for batches of online payments totalling £11,540. A third attempt to obtain online banking on the PCC's account was succesful in April 2021.

From January 2021 no Trustees were employed by the Charity. In 2020 two Trustees were employed by the charity and received remuneration as follows: Ruth Slade, Youthworker: £24,084 and pension contribution £963; Libby Cuthbertson, Children & Families Worker: £24,000 and pension contribution £960. In both cases remuneration was paid as part of their employment package and solely for their services relating to employment and not for services as Trustees.

The Youth-worker, Children & Families Worker and TCCC Manager are in attendance at PCC to contribute to discussion of items related to their work and sometimes to comment on wider issues. They have no voting rights and withdraw from any discussion about their employment terms and remuneration.

All PCC members are invited to declare any potential conflicts of interest at the beginning of each meeting. If necessary, they withdraw from the meeting for any such items on the agenda.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2021

18. Statement of Financial Activities for the Year Ended 31 December *2020*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	*Total Funds 2019 £*
Income from:					
Donations and Legacies	220,248	645,023		865,271	*271,673*
Other Trading Activities	13,650	0		13,650	*21,303*
Investments	373	388		761	*585*
Charitable Activities	27,257	0		27,257	*70,929*
Other Income	3,542	100		3,642	*5,974*
Total Income	265,070	645,511	0	910,581	*370,464*
Expenditure on:					
Raising Funds	65	0	-	65	*64*
Charitable Activities	276,504	26,331	1,000	303,835	*316,235*
Other Expenditure	0	178	-	178	*483*
Total Expenditure	276,569	26,509	1,000	304,078	*316,782*
Net Income/(Expenditure)	(11,499)	619,002	(1,000)	606,503	53,682
Net Movement in Funds	(11,499)	619,002	(1,000)	606,503	*53,682*
Reconciliation of Funds:					
Total Funds Brought Forward	197,678	1,059,742	9,200	1,266,620	*1,212,938*
Total Funds Carried Forward	186,179	1,678,744	8,200	1,873,123	*1,266,620*

19. Prior Year Statement of Funds *(2020)*

For comparative purposes the Statement of Funds for the previous year is included here.

Statement of Funds	Balance B/fwd 01/01/20 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/20 £
Unrestricted Funds	197,678	265,070	276,569	0	0	186,179
Restricted Funds						
Archives	(100)	100	0			0
Bells	128	0	0			128
Fabric	4,650	0	285			4,365
GRichards: Churchyard	47	0	0			47
GRichards: Flowers	75	0	0			75
Hall Development	1,046,935	40	2,724			1,044,251
Mission Support	4,391	14,883	14,000			5,274
Organ	2,000	0	0			2,000
Rectory	1,216	0	178			1,038
Ruth Pewtress Fabric	0	630,388	9,275			621,113
Trull Aid	400	100	47			453
Total Restricted Funds	1,059,742	645,511	26,509	0	0	1,678,744
Endowment Funds						
GRichards: Churchyard	3,000	0	1,000			2,000
GRichards: Flowers	6,200	0	0			6,200
Total Endowment Funds	9,200	0	1,000	0	0	8,200
Total Funds	1,266,620	910,581	304,078	0	0	1,873,123

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRULL

England & Wales - Charity number 1130899

Accounts

The Parochial Church Council
of
All Saints Church, Trull

Annual Report and Financial Statements for the year ended 31 December 2020

Incumbent:
Rev Andrew Wadsworth
The Rectory, Wild Oak Lane, Trull, Taunton TA3 7JT

Parish Office:
Trull Church Community Centre,
Church Road, Trull, Taunton TA3 7JZ

Bank:
HSBC Bank plc
17 North Street, Taunton TA1 1NA

PCC All Saints Trull is a Registered Charity no. 1130899

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PCC of All Saints Church, Trull

Annual Report for the year ended 31 December 2020

Background

All Saints Trull PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC also has the power to co-opt members as vacancies arise.

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

Incumbent	Rev Andrew Wadsworth	Chairman
Youth Worker	Mrs Ruth Slade	
Children & Families Worker	Mrs Libby Cuthbertson	
Reader	Mr David Sharpe	Treasurer, Vice-Chairman
Churchwardens	Mrs Anne Lawrence	
	Mrs Liz Willis	
Representatives on the Deanery Synod		
	Mr Mark Richmond	
	Mrs Judy Reeves	*until October* Safeguarding Officer
	Dr Allison Saltrese	*until October*
	Mr Simon Howell	*from October*
	Mr Guy Price	*from October*
Elected Members		
	Mrs Sue Allen	Secretary
	Mr Paul Bailey	*from October*
	Mrs Anne Bird	*until October*
	Mrs Suzy Clark	*until October*
	Mrs Kay Daniel-Trowell	*until May*
	Mr Andrew Dunningham	*until January 2021*
	Mrs Barbara Finch	
	Mr Kevin Hamer	*until October*
	Mrs Michele Sanders	
	Miss Diana Scholes	
	Dr Marie Simmonds	*from October*
	Mr Martin Sumpter	*until October*
	Mrs Averil Taylor	*from October*

Committees

The Standing Committee (Chairman, Churchwardens, Secretary, Treasurer), which is a legal requirement, has the powers to transact the business of the PCC between meetings, subject to directions given by the Council. For some areas of church life, the PCC operates through teams (e.g. Communications, Mission) that meet between, and report to, full meetings .

Annual Report for the year ended 31 December 2020 (continued)

The greatest challenge in 2020 to the PCC fulfilling its charitable objectives and providing public benefit was the impact of the COVID-19 pandemic from March onwards, which is reflected in most sections of this report. With the church building and the Trull Church Community Centre (TCCC) being closed for many months, and having to restrict numbers attending at other times, it was hard to provide 'regular public worship open to all' and to promote and teach the faith. Online services and activities were arranged and people were contacted by phone, email and post as the main method of pastoral work, when visiting was restricted.

The church has joined with others in the village to support those who have had to stay at home, through the Trull Community Support Group and Helpline. It has also provided a drop-off point for supplies for the homeless. Many figures in this report are not really comparable with those in previous years. In 2021 we look forward to reopening facilities and restarting activities when lockdown restrictions are eased.

Revd Andy Wadsworth completed his second year as Rector in October. As the wide range of meetings in the parishes of Trull and Angersleigh has been restricted, he has co-ordinated efforts to establish online services and activities, to keep in touch with the congregations pastorally and to support care for the wider community. He has continued his clear Bible preaching on the beginning of John's Gospel, Ephesians, the Marks of a Living Church and Romans 8, and outreach through *Christianity Explored* courses. His wife Katie has been involved in the Sunday crèche, growth groups, women's events and the Angels toddler group.

Church Attendance and Membership

There were 273 names on the Electoral Roll at the annual meeting in October 2020, compared with 274 in April 2019. The average weekly attendance at All Saints Trull was 170 adults and 30 children, whilst the church was open. The figure for "Church Membership" used by the diocese for calculating the Parish Share that we contribute to the Common Fund that pays for clergy costs and other diocesan expenditure is calculated in yet another way: anyone over 18, apart from visitors, who attends a service during October, or would have done so but for illness, is counted. Newcomers are not always included in their first year. On this basis, the annual survey of church attendance in Oct 2020 produced a membership figure of 187 (135 in person at one of the limited congregations, 35 only on Zoom and 17 when a service was available later online or on paper); this compares with attendances at a full range of services in the church and in the TCCC of 240 in 2019 and 234 in 2018.

Review of the Year's Activities

During 2020 the PCC had 6 regular meetings with an average attendance of 81%. Since May these meetings have been held via Zoom, which has increased, rather than decreased, attendance. In accordance with the Bishop's emergency regulations, PCC members who were due to leave in April continued in office until the postponed Annual Meeting in October.

Ruth Slade is in her fourth year as full-time Youth-Worker, with particular responsibility for 11-18+. **Libby Cuthbertson** is in her second full year as **Children & Families Worker**; she is focussing on under-11's and their parents and carers. Ruth and Libby work together with a large team of volunteers (all DBS-checked) to run groups for children on Sundays, Launchpad-Extra (previously Drop-Zone) for 11-14's and Launchpad for 9-11's on some Wednesdays, Pulse for 14-18's on Friday evenings, Angels (toddlers) and occasional sessions of family film nights and Worship through Play. Many of these groups have continued online since March, although numbers taking part have dropped. Imaginative partly-virtual activities have included bake-along sessions and the All Saints Stable Trail at Christmas. **Judy Reeves** has continued as the Safeguarding Officer, with **Kay Daniel-Trowell** assisting her. The PCC agreed an updated Safeguarding and Safe Recruiting Policy in November 2020. **Diana Scholes** has taken over the roles of PCC leads for **Disability** and for **Health & Safety**.

Anne Lawrence and **Liz Willis** continued as churchwardens; they are supported by several deputies. **Sue Allen** has continued as PCC Secretary and **David Sharpe** as Treasurer and Vice-Chairman.

We modified our **wide range of Sunday services** at the beginning of 2020: traditional BCP Communion or Morning Prayer continued at 8am; a Morning Service at 10.30am combined the more informal all-age worship (previously at 9.30) and Common Worship services (previously at 11.15am) - but on the 2nd Sunday there is a Family Service in the TCCC at the same 10.30am time as a Common Worship Communion service in church; at 5.30pm there is the Five30 service of contemporary worship in the TCCC. All these services rely on volunteer musicians and sound team members. Jennie Rusinek, Mark Richmond and Sally Silsby have continued to lead services as **Lay Worship Assistants**. We have also benefitted from the ministry of Rev Tim Butlin and David Willis. Since October, we have an ordinand, Jamie Fox, placed with us; he is training for ministry with St Mellitus College. The **Prayer Team** supports the work of the church and the needs of individuals in prayer. *Powerhouse*, the church prayer-meeting, is held monthly; there is also corporate prayer to start the week, and also for the work amongst young people and for the men's ministry.

During the **first lockdown of the COVID-19 pandemic** the church building was closed and services could not be held there or in the TCCC. Ruth Slade and Siân Stanley set up online Zoom services, which were also available during the week on the church website. Efforts were made to keep in touch with those who could not access these media. Some in-person services restarted in July with limited numbers allowed in the buildings, meaning that places had to be booked for them. Live-streaming was introduced from both the church and the TCCC with new equipment; this enabled two services each Sunday to be transmitted during the second lockdown in November.

The **Parish Link**s are an important part of pastoral care in the parish, maintaining contact with those who live in the village and letting the clergy know of people in need of a visit; they also distribute the magazine, although paper copies have been replaced by online versions for some months in 2020. Some members of the church are licensed by the Bishop as pastoral visitors. Other ways of making contacts, such as *Getting to Know Us* teas for newcomers, the monthly *Coffee Connect* coffee mornings and *Twelve-to-Two* (monthly lunchtime meeting for the retired) have had to be suspended.

The team of 8 **Village Chaplains** have had fewer opportunities to develop links with different areas of village life this year but have continued to keep in touch by phone.

The **Trull Church Community Centre** has now been open for over six years and continues to meet the needs of both the church and the community. When operating, all our youth and children's work takes place in the Centre, including the Sunday groups, and after-school activities for different age-groups. In normal times, the church office, with **Julie Bristow** the Rector's PA, **Elaine White** the part-time Church Administrator and **Jennie Rusinek** the centre-manager, is a welcoming place to find out what is going on, as well as supporting the Rector, Children & Families Worker and Youth-Worker in their offices elsewhere in the same building. At times in 2020 the **Trull Saplings PreSchool** has been the only activity in the Centre but we have kept the building open so that they have been able to operate throughout the year.

The **Hive Café** has had to close twice in 2020, although a take-away service was operated for a couple of months; we are very grateful to **Val Cousins**, **Fran Pym** and **Dot Mackay**, the three volunteer managers, and over 50 well-trained volunteers, coordinated by **Mervyn Roberts**, who have coped with different ways of opening and enhanced hygiene procedures. Profits from the café have contributed to the running costs of the Centre. **Ron Vining** was furloughed whilst the Centre was closed and cleaning is now supplied by a services contractor. The **Parish Archives** supported by both the church and the parish council are stored upstairs. Our Police Community Support Officers hold their 'surgery' from time to time in the Centre; we have also hosted groups that support people with different medical conditions. In all these ways, the Centre is helping us to fulfil one of our main aims, that of caring for people of all ages in our community.

The **Mission Team** oversees links with mission partners and giving for mission. In total around £12,400 was sent to mission and charities in 2020. Of this total, £400 was sent directly from collections, which were much smaller this year - details are attached to the church accounts but they are separate from church income and expenditure.

Since 2009 church members have made financial pledges to the **Trull Church Mission Fund**. In 2020, over £12,000 was given in this way (with £2,700 tax reclaimed for 2019 in addition); cheques from the fund totalling £14,000 were sent to the following missions: the Belgian Evangelical Mission & Crosslinks (de Roemers), UFM for Heidi and Bosco Bukeera church-planting in Uganda, CMS (Jenny Green in Bradford), Oak Hall in Serbia, Bible Society, and more locally: Besom in Taunton, Taunton Team Chaplaincy and Taunton Youth for Christ. We have continued to invite offerings for Open Door over the Christmas period.

There are nearly 20 **growth-groups** meeting in different homes, involving about 150 members. Groups can use home-produced material that links to the sermon series. Anne Bird and David Taylor oversee this programme.

The church weekend-away planned for 2020 had to be cancelled.

The church plays a **central role in village life**. Close links have continued with **Trull CofE VA Primary School**. Veronica Ferdinando is School Chaplain; the Children & Families Worker and Rector take regular and seasonal assemblies; church members have helped with *'Worship through Play'*. The Community Centre continues to strengthen our links with many village organizations. The parish magazine includes a range of community news and is delivered to a majority of the homes in Trull when printed, or available online via the church website in other months. Information about the church can also be found on the website, which includes recent sermons.

During the pandemic support for the homeless has increased. A centre for the homeless was set up by SW&T Council at Canonsgrove, on the edge of Trull. A socially-distanced Christmas event was arranged with Christmas gift boxes provided by members of the church. We are also listening to concerns raised by some local residents.

Annual Report for the year ended 31 December 2020 (continued)

The church porch has been used as a safe drop-off point for food and clothing, not only for Canonsgrove but also for Open Door and the Taunton Foodbank.

All Saints Trull is part of a joint benefice, sharing the Rector with St Michael and All Angels, **Angersleigh**. Some members of the Angersleigh congregation come to Trull on the Sundays when they have no service of their own. All Saints Trull and St Michael & All Angels Angersleigh are part of a **Local Ministry Group** with Wilton, Galmington and Bishops Hull in the Taunton Deanery; the ministers meet to pray, share news and support one another.

There are informal links to the **B1** fellowship of Taunton church leaders. Four members of the church are involved with **Taunton Street Pastors** at weekends. A member of the congregation is involved in the **Taunton Team Chaplaincy** for workplaces, especially those in the town centre, on behalf of the churches in Taunton. Other volunteers have joined in projects such as gardening and house decoration through the **Besom in Taunton.**

Financial Review

We are very thankful that we have been able to meet our routine costs in 2020 without having to use any of our emergency reserves. Regular giving at the end of the year was slightly lower than in January. It was the finances of the Community Centre that were most affected by the pandemic. Despite furloughing some TCCC staff, many costs remained much the same whilst income was halved, because we had to close the Hive Café and often the only hirer was Trull Saplings PreSchool. Then we received a wonderful legacy of £630,000 from Ruth Pewtress *'for the fabric of the building of All Saints Parish Church only'*, which will pay for building repairs for many years to come. It also meant that we could use the money we had set aside for roof repairs to bridge the gap between income and expenditure in 2020.

Looking ahead into 2021, much depends on how long lockdown lasts. It is likely that everything in the Trull Church Community Centre, apart from the PreSchool, will remain closed until Easter; and that reopening will then happen very gradually, perhaps getting back to near normal in September. Other costs will increase with inflation and the Parish Share by 5%: although our congregation has stayed the same size, we shall receive less discount for new members. Our regular income is starting at a lower level than at the beginning of 2020. We are looking at a shortfall of about £40,000 over 2021: planned routine expenditure is £278,000, whilst income would be £239,000 if restrictions continue for much of the year and if giving continues at the same level as at the end of 2020. In January 2021 we had around £25,000 in the bank that wasn't allocated to other purposes, on top of our prudent reserves of 2 months' expenditure. That means we shall probably need an extra £15,000 of regular personal giving this year to balance the books. Recognizing that some members of the congregation have seen their income reduced by the pandemic, we hope that others will feel able to increase their giving by 5% or 10% this year.

Funds and Reserves

Total Income for 2020 was £910,581 *(2019: £370,464; 2018: £318,460)* of which £645,511 *(2019: £18,071)* was Restricted, including £630,000 from the Ruth Pewtress Fabric legacy *(of which £30,000 is still to be received)*. **Total Expenditure** in 2020 was £304,078 *(2019: £316,782)* of which £26,509 *(2019: £23,305)* was Restricted and £1,000 *(2019: £1,200)* from Endowment. So there was a Surplus in 2020 of £606,503 *(2019: £53,682)*; without Ruth Pewtress' legacy there would have been a deficit of around £23,000.

Total Funds at the end of 2020 were £1,873,123 *(2019: £1,266,620)* of which £1,678,744 *(2019: £1,059,742)* was in Restricted Funds (mostly the value of the TCCC and its equipment and the remaining £621,000 of Ruth's fabric legacy), £8,200 *(2019: £9,200)* was in Endowment Funds (*see below*) and £186,179 *(2019: £197,678)* was Unrestricted. Of these Unrestricted Funds £9,178 *(2019: £5,584)* are held as fixed assets, £35,000 was allocated for replacing equipment & medium-term repairs to the TCCC and £12,000 towards the cost of employing a youth-worker in 2021-24.

Included in our **Unrestricted Reserves** are sums of money from legacies; some recent gifts have been set aside for fabric & organ repairs (around £2,000). The **Lily Fund**, with a balance of over £1,500, is to help young people take part in Christian courses & activities. A legacy from **Margaret Sutcliffe** in 2019 is being used towards the cost of having a full-time youth-worker in 2020-24. In 2020 the Ruth Pewtress legacy released the £10,000 general funds set aside for church building repairs. This leaves approximately £75,000 unrestricted and unallocated free reserves readily available in the bank. So the PCC met its target of keeping financial reserves in unrestricted funds equal to two months' regular expenditure (now £50,000). So £25,000 from previous years is available to cover over half the expected shortfall between income and expenditure in 2021.

Annual Report for the year ended 31 December 2020 (continued)

The main **Restricted Funds** are the **Hall Development Fund** (used to build the **Trull Church Community Centre**) and the **Ruth Pewtress Fabric Fund** for the church building.

Details of the **Mission Fund** are on page 3 of this Report. Other Restricted Funds include: the general **Fabric Fund** and the **Organ Fund** for the church building and organ; **Bells Fund**, for maintenance of the bells; the **Trull Aid Fund**, given to help members of the parish or congregation in need, at the discretion of the Rector, but also involving the Treasurer and a Churchwarden; the **Rectory Fund** for defraying some of the expenses of the rectory; the **Archives Fund** for developing the Archives of the Parish; amounts for **Women's Events**.

In 2010 the church received a legacy from the estate of Miss Gwen Richards. There were two **endowments**, each of £7,000: one towards the maintenance of the churchyard and one for church flowers; In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments.

Charitable Status: Aims & Objectives and Public Benefit

Since we have an income of over £100,000 p.a., the Parochial Church Council of All Saints Trull is required by the Charities Act 2011 to register individually as a charity; our **Registered Charity** number is **1130899**. As for all PCC charities there is no separate Governing Document; the PCC is subject to the Parochial Church Council Powers Measure (1956) as amended and to the Church Representation Rules.

When registering as a charity the PCC declared its **Aims and Objectives** to be *promoting in the ecclesiastical parish the whole mission of the church*, including the following activities conducted under the authority of the Church of England **for the benefit of the public**:

- regular public worship open to all
- the provision of sacred space for personal prayer and contemplation
- pastoral work, including visiting the sick and bereaved
- teaching of Christianity through sermons, courses and small groups
- taking of religious assemblies in schools
- promotion of Christianity through the staging of events and meetings, and the distribution of literature
- the provision of activities for senior citizens and for parents & toddlers
- supporting other charities in the UK and overseas

The Trustees (the PCC) confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's Aims and Objectives and in planning future activities.

Related Trusts and Charities

Trull Parish Room is a **registered charity no. 203284** established by a Declaration of Trust dated 11 Oct 1967, based on an Indenture dated 29 Jan 1886, as varied by a Scheme sealed on 19 Feb 1993. The Custodian Trustees are the Bath & Wells Diocesan Board of Finance, who need to be consulted about any major changes to the site. The Managing Trustees, responsible for all routine business, are the PCC of All Saints, Trull. Since the Parish Rooms have now been demolished, there is no longer any income or expenditure to be shown in the accounts. However, the Trull Parish Room charity continues to exist as the owner of the site of the former Parish Room and also of the site of the Old Village Hall, which it acquired from the Trull Village Memorial Hall Trustees for £10,000 in July 2013 in accordance with an Order of the Charity Commission of 21 May 2013; these two sites form the site of the new Trull Church Community Centre, which is itself the property of the PCC All Saints Trull charity. The possibility of merging the Parish Room charity with the main PCC charity was explored in early 2013 but the Charity Commission did not accept our case that this would simplify the arrangements for the new Centre.

Statement of the PCC's Responsibilities

The council is responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102: the financial reporting standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the PCC and of the income and expenditure of the charity for that period. In preparing these financial statements, the council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;

Annual Report for the year ended 31 December 2020 (continued)

In preparing these financial statements, the council are required to: (continued)

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue.

The council is responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for the safeguarding the assets of the PCC and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk and Reserves Policy

The **financial and pastoral risks** to which the PCC is exposed are reviewed regularly at PCC meetings, the likelihood and dangers are calculated and measures to eliminate them are determined. To reduce financial risk, all payments from PCC accounts require 2 signatories. Savings are kept in financial institutions where the balance is covered by the Financial Services Compensation Scheme. Reserves are held for around 2 months general expenditure; money is also set aside to replace equipment with a short lifespan. The Ruth Pewtress fabric legacy received in 2020, which is too large to be kept in an institution covered by the FSCS, now provides more than enough reserves to cover emergency repairs to the church building. The PCC operates Safeguarding and Safer Recruiting Policies that are reviewed annually. The PCC is complying with the 2018 General Data Protection Regulations: we have updated our office database to enable more efficient and attractive communications with church members, in a way that is fully compliant with GDPR. In July 2019, following Charity Commission and Church of England advice to all parishes, the PCC delegated to the diocese the responsibility to report to the Charity Commission any serious incident involving Safeguarding. Safeguarding issues, Health & Safety, Disability and Data Protection are on the agenda of every PCC meeting.

The Annual Report was approved by the PCC on 8 March 2021 and signed on their behalf by:

Signed A J Wadsworth

Rev Andrew Wadsworth (Chairman)

PCC of All Saints Church, Trull

Independent Examiner's Report

to the Trustees of the Parochial Church Council of All Saints Church, Trull

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of All Saints, Trull for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the members of the Parochial Church Council of All Saints Church, Trull, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; *or*

(2) the accounts do not accord with these records; *or*

(3) 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 part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

signed: Alexandra Shore *date:* 19/4/21

Alexandra Shore FCA CTA DChA

Chartered Accountant
A C Mole & Sons
Stafford House
Blackbrook Park Avenue
Taunton
TA1 2PX

PCC of All Saints Church, Trull

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	*Total Funds 2019 £*
Income from:						
Donations and Legacies	*2*	220,248	645,023		865,271	*271,673*
Other Trading Activities	*3*	13,650	0		13,650	*21,303*
Investments	*4*	373	388		761	*585*
Charitable Activities	*5*	27,257	0		27,257	*70,929*
Other Income	*6*	3,542	100		3,642	*5,974*
Total Income		265,070	645,511	0	910,581	*370,464*
Expenditure on:						
Raising Funds	*7*	65	0	-	65	*64*
Charitable Activities	*8*	276,504	26,331	1,000	303,835	*316,235*
Other Expenditure	*9*	0	178	-	178	*483*
Total Expenditure		276,569	26,509	1,000	304,078	*316,782*
Net Income/(Expenditure)		(11,499)	619,002	(1,000)	606,503	53,682
Net Movement in Funds		(11,499)	619,002	(1,000)	606,503	*53,682*
Reconciliation of Funds:						
Total Funds Brought Forward	*15*	197,678	1,059,742	9,200	1,266,620	*1,212,938*
Total Funds Carried Forward	*15*	186,179	1,678,744	8,200	1,873,123	*1,266,620*

The notes on pages 10 to 19 form part of the financial statements.

A Statement of Financial Activities for the previous year divided between Funds is included at Note 18 on p.18.

PCC of All Saints Church, Trull

Balance Sheet as at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,052,449		1,051,579
			1,052,449		1,051,579
Current assets					
Debtors	12	70,717		47,122	
Cash and cash equivalents		757,221		169,611	
		827,938		216,733	
Current Liabilities					
Creditors - due within 1 year	13	7,264		1,692	
Net current assets			820,674		215,041
Total Assets less Current Liabilities			1,873,123		1,266,620
Net assets			1,873,123		1,266,620
Funds					
Unrestricted funds	15		186,179		197,678
Restricted funds	15		1,678,744		1,059,742
Endowment funds	15		8,200		9,200
Total funds			1,873,123		1,266,620

The financial statements were approved by the PCC on 8 March 2021
and were signed on its behalf by:

AJWadsworth

Rev Andrew Wadsworth (Chairman)

The notes on pages 10 to 19 form part of the financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

1. Accounting Policies

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value and subsequently amortised cost. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006.

The Church constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(i) **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. Restricted funds are funds given to the PCC for specific purposes. For details of these funds see the table attached. The two endowment funds at All Saints are from the legacy of Gwen Richards, for church flowers and the churchyard. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

(ii) **Tangible Fixed Assets**

Tangible fixed assets are included at cost less depreciation. Depreciation of items such as electrical equipment is calculated at approximately 20% of cost, which is considered sufficient to write off the assets over their useful economic lives. Depreciation of items such as furniture and non-electrical equipment in the Community Centre is calculated at 10% of cost. No depreciation is being applied to the building itself but the PCC is exploring the likely cost and timing of future maintenance and repairs, and is setting aside some funds for this purpose. Moveable Church furnishings held by the Churchwardens as listed in the inventory held by the Churchwardens are not included on the Balance Sheet. Consecrated and benefice property is not included in the accounts under Section 10 (2a) of the Charities Act 2011.

(iii) **Recognition of Income and Expenditure**

Income is recognised when cash is received or when its receipt is considered certain. Expenditure is recognised when payment is made or when a liability has been incurred if earlier.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(iv) **Legacies**

Income from legacies is credited to the relevant fund in the year in which it is received, or where there is sufficient evidence that the legacy will be received. If not otherwise specified by the testator, legacies are normally credited direct to the General Fund.

(v) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(vi) **Expenditure on Charitable Activities**

Costs of charitable activities include donations, parish share, upkeep of the church, support costs and governance costs: see page 13 for details. These costs include costs related to independent examination.

(vii) **Key Judgements and Estimation Uncertainty**

The preparation of the financial statements requires mangement to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and laibilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.

Estimate of legacy income: a debtor of £30,000 has been recognized in respect of the remainder of a legacy payable to the PCC. This reflects the Trustees' best estimate at the balance-sheet date. The relevant estate is still in the hands of the solicitor and the final amount to be paid to the PCC is yet to be finalised; so the amount that is ultimately received could vary from the amount recognized at the balance-sheet date.

(viii) **Expenditure on Raising Funds**

The expenditure on raising funds consists of costs associated with administering donations and fundraising events.

(ix) **Financial Instruments**

The Church only has financial assets and liabilities that qualify as basic financial instruments and are therefore recognised at transaction price and subsequently at amortised cost. These include debtors and creditors as applicable.

(x) **Cash and cash equivalents**

Cash and cash equivalents includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

PCC of All Saints Church, Trull

Notes to the Financial Statements for the Year Ended 31 December 2020

		Unrestricted 2020	Restricted 2020	Endowment 2020	Total 2020	*Total 2019*
2.	**Donations and Legacies**	£	£	£	£	£
	Planned Giving and FWO Gifts	168,743	0		168,743	*186,432*
	Tax Reclaimable on Planned Giving	37,593	0		37,593	*42,551*
	Giving via CAF etc	9,137	0		9,137	*6,751*
	Collections for Church Funds	229			229	*1,288*
	Other Gifts for Church Funds	2,166	100		2,266	*614*
	Gifts for Mission Support	0	12,248		12,248	*12,462*
	Tax Reclaimable on Mission Giving		2,635		2,635	*2,842*
	Legacies & Gifts In Memory	2,380	630,000		632,380	*17,250*
	TCCC/Hall Development Gifts		40		40	*440*
	Rectory Fund Gifts		0		0	*1,043*
		220,248	645,023	0	865,271	*271,673*
3.	**Other Trading Activities**					
	TCCC Hire	13,650	0	0	13,650	*21,303*
4.	**Investments**					
	Interest	373	388		761	*585*
		373	388	0	761	*585*
5.	**Charitable Activities**					
	Fees	6,343			6,343	*6,989*
	Magazine	2,368			2,368	*8,958*
	Parish/Men/Women weekends	0			0	*9,225*
	Youth & Children	764			764	*206*
	Bookstall	305			305	*653*
	TCCC Events	0			0	*1,512*
	TCCC Café	17,396			17,396	*43,365*
	Other	81			81	*21*
		27,257	0	0	27,257	*70,929*
6.	**Other Income**					
	Grants - general *	3,163			3,163	*4,786*
	Office Income	379			379	*718*
	Other (Insurance Claim, Archives)	0	100		100	*470*
		3,542	100	0	3,642	*5,974*

** Grants in 2020 from: Parish Lands.*

Notes to the Financial Statements for the Year Ended 31 December 2020

		Unrestricted 2020 £	Endowment 2020 £	Restricted 2020 £	Total 2020 £	*Total 2019 £*
7.	**Expenditure on Raising Funds**					
	Planned Giving Envelopes	65			65	*64*
		65	0	0	65	*64*
8.	**Charitable Activities**					
	Parish Share	119,393			119,393	*115,448*
	Rector's Expenses	2,203			2,203	*3,060*
	Curate & Placement Expenses	297			297	*0*
	Fees	3,504			3,504	*3,546*
	Youth-worker	26,665			26,665	*27,668*
	Children & Families Worker	26,093			26,093	*15,944*
	Office Staff	26,879			26,879	*23,267*
	Office Costs	5,124			5,124	*6,033*
	Magazine	3,615			3,615	*9,391*
	Youth & Children	2,749			2,749	*2,230*
	Outreach	442			442	*980*
	Parish/Women/Men weekends	0			0	*9,372*
	Other Events & Teams	0		47	47	*129*
	Mission Support/Expenses	0		14,000	14,000	*16,810*
	Education - Courses and Resources	263			263	*151*
	Bookstall	344			344	*733*
	Worship	2,244	100		2,344	*2,611*
	Communications & Archives	544		0	544	*1,094*
	Church Repairs & Improvements	1,146		9,276	10,422	*4,827*
	Church Insurance & Utilities	2,990			2,990	*2,603*
	Churchyard & Car Park	2,456	900	284	3,640	*4,024*
	TCCC - Staff	12,787			12,787	*14,277*
	TCCC - Cleaning Contract *(from Sept)*	3,265			3,265	*0*
	TCCC - Operation	19,635			19,635	*18,924*
	TCCC - Events	0			0	*1,302*
	TCCC - Café	9,638			9,638	*21,905*
	Depreciation - general equipment	726			726	*446*
	Depreciation - TCCC furniture & eqpt	1,400		2,178	3,578	*5,538*
	Depreciation - TCCC Café equipment	1,052		546	1,598	*2,782*
	Independent Exam *(extra 2018 in 2019)*	1,050			1,050	*1,140*
		276,504	1,000	26,331	303,835	*316,235*
9.	**Other Expenditure**					
	Rectory Fund	0	0	178	178	*483*
		0	0	178	178	*483*

10. Staff Costs

	2020	*2019*
	£	£
Gross Salaries	87,491	*77,066*
Coronavirus Job Retention Scheme Claims for TCCC staff	(2,252)	
Employer's National Insurance	1,558	*1,917*
(Employment Allowance £4,000 in 2020, up from £3,000 in 2019)		
Pension costs	3,327	*2,877*
Redundancy	690	
	90,814	*81,860*

The average number of employees in 2020 was 6: 2 are full-time, the 2 office-staff and the 2 employees for the TCCC are part-time. The PCC resolved that from January 2016 all employees should be paid at least the Living Wage as defined by the independent Living Wage Foundation. Most of our employees have been enrolled in a pension scheme with NEST from 1 January 2017, fulfilling our obligations under pension regulations. The PCC has chosen to match employee contributions to the pension scheme and to pay any required annual increase in the rate of contribution from January, rather than April, of each year.

There are no employees with emoluments exceeding £60,000. (2019 - nil).

The key management personnel are the Incumbent and members of the PCC. Please see note 17 for details of remuneration paid to members of the PCC.

11. Tangible Fixed Assets

	TCCC Building	TCCC Equipment	Other Equipment	Total
	£	£	£	£
Cost				
At 1 January 2020	1,036,837	56,242	5,255	1,098,334
Additions	0	2,994	3,778	6,772
Disposals	0	0	0	0
At 31 December 2020	1,036,837	59,236	9,033	1,105,106
Depreciation				
At 1 January 2020	0	42,333	4,422	46,755
Charge for the Year	0	5,176	726	5,902
Eliminated on Disposal	0	0	0	0
At 31 December 2020	0	47,509	5,148	52,657
Net Book Value at 31 December 2020	1,036,837	11,727	3,885	1,052,449
Net Book Value at 31 December 2019	*1,036,837*	*13,909*	*833*	*1,051,579*

The **TCCC building** fixed asset refers to the costs of this project from design to completion in October 2014, including architect's & other design consultants' fees, and planning & survey fees, as well as the building contractor. No depreciation is applied to the building. Furniture and non-electrical equipment are depreciated at 10% p.a. and electrical equipment at 20% p.a.

Notes to the Financial Statements for the Year Ended 31 December 2020

12. Debtors	2020 £	*2019 £*
Tax Refund due on Planned Giving Jan-Dec	37,593	*42,120*
Tax Refund due on Mission Fund Giving Jan-Dec	2,635	*2,778*
Other Prepayments & Accrued Income	489	*2,224*
Legacy - last part to be paid	30,000	
	70,717	*47,122*

13. Creditors - due within 1 year		
Creditors for goods and services	7,263	*1,692*
	7,263	*1,692*

In 2020 magazine subs and adverts were paid but few issues printed, so £4,738 has been deferred towards cost of 2021 issues.

14. Independent Examiner's Remuneration	2020 £	*2019 £*
Independent Examiner's Fee *(2019 included some extra for 2018)*	1,050	1,140

Notes to the Financial Statements for the Year Ended 31 December 2020

15. Statement of Funds

	Balance B/fwd 01/01/20 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/20 £
Unrestricted Funds	197,678	265,070	276,569	0	0	186,179
Restricted Funds						
Archives	(100)	100	0			0
Bells	128	0	0			128
Fabric	4,650	0	285			4,365
GRichards: Churchyard	47	0	0			47
GRichards: Flowers	75	0	0			75
Hall Development	1,046,935	40	2,724			1,044,251
Mission Support	4,391	14,883	14,000			5,274
Organ	2,000	0	0			2,000
Rectory	1,216	0	178			1,038
Ruth Pewtress Fabric	0	630,388	9,275			621,113
Trull Aid	400	100	47			453
Total Restricted Funds	1,059,742	645,511	26,509	0	0	1,678,744
Endowment Funds						
GRichards: Churchyard	3,000	0	1,000			2,000
GRichards: Flowers	6,200	0	0			6,200
Total Endowment Funds	9,200	0	1,000	0	0	8,200
Total Funds	1,266,620	910,581	304,078	0	0	1,873,123

Unrestricted Funds are for the general purposes of the church. This includes money from several legacies and gifts in memory that are not legally restricted to a particular purpose. However, the PCC wishes such monies to be used in ways that are appropriate to each person being commemorated. So, these amounts are labelled on the Treasurer's computer accounts program, to keep track of how they are spent; details for 2020 may be seen in the Annual Report.

The new **Restricted Fund** this year is the **Ruth Pewtress Fabric Fund** that represents her legacy of £630,000 *'for the fabric of the building of All Saints Parish Church only'*.

Other **Restricted Funds** include the **Archives Fund**, which is for the development and display of the Parish Archives. It includes the annual grant from the Trull Parish Council.

The **Bells Fund** is for the maintenance of the church bells.

Money in the **Fabric Fund** has been given for repairs to the church building, organ and churchyard lamp. A more specific gift has been allocated to the **Organ Fund**.

The **GRichards: Churchyard/Flowers Funds** include the income generated on the related Endowment Funds. These funds are to be used respectively for maintaining the churchyard / flowers in the church.

The **TCCC/Hall Development Fund** comes from money given towards the project to build the Trull Church Community Centre. The money now received has covered the full cost of construction. Some further income is being used to improve the building.

Mission Support represents money given specifically to support Mission outside the parish. From April 2009 this includes all the money given via the **Trull Church Mission Fund bank account** and any tax reclaimed on those gifts. From time to time the PCC, through its Mission Team, makes gifts from this fund to missions and charities supported by the church.

The **Rectory Fund** represents money given to defray expenses in the Rectory.

The **Trull Aid Fund** was set up in November 2009 for money to help people in the parish or in the congregation who are in financial difficulty. Grants are made at the Rector's discretion but the signatures of the Treasurer and a Churchwarden are needed on any cheque.

Notes to the Financial Statements for the Year Ended 31 December 2020

The **Youth-work Fund** now contains only designated funds from a legacy from Margaret Sutcliffe.

The two **Endowment Funds** come from legacies of £7,000 each from the late **Gwen Richards**: one for **church flowers** and one for the maintenance of the **churchyard**. In 2016 the PCC took measures in accordance with Charity Commission published advice to release the capital of these endowments so that the purpose of the funds can be achieved more effectively.

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Creditors Due after 1 year	31/12/2020 Total
	£	£	£	£
Unrestricted Funds	9,178	177,001	0	186,179
Restricted Funds	1,043,271	635,473	0	1,678,744
Endowment Funds	0	8,200	0	8,200
	1,052,449	820,674	0	1,873,123

*For comparison, this is last year's Analysis of Net Assets between Funds - for **2019**.*

	Tangible Fixed Assets	*Net Current Assets*	*Creditors Due after 1 year*	*31/12/2019 Total*
	£	£	£	£
Unrestricted Funds	5,584	192,094	0	197,678
Restricted Funds	1,045,995	13,747	0	1,059,742
Endowment Funds	0	9,200	0	9,200
	1,051,579	*215,041*	*0*	*1,266,620*

17. Related Party Transactions

Reimbursement of expenses properly incurred on behalf of the PCC during the year amounted to £68 in total. The following payments have been made to persons related to members of the PCC: £290 to Tim Finch for several repairs and updates to computers; £133 to Gil & Anne Bird for Traidcraft food and drinks for the cafe, supplied at cost.

From April onwards it became necessary for the PCC to make payments online, because many suppliers were not accepting cheques during the pandemic and other payments would be delayed whilst awaiting counter-signing of cheques. Two unsuccessful attempts were made to obtain online banking via the PCC's main account at HSBC. So, the Treasurer, David Sharpe, set up a new personal online account, with another bank, to be used solely for church business. Before adopting this emergency procedure, he discussed it with Liz Willis (churchwarden). At its May meeting, the PCC approved the arrangements. Since repayments are by cheque, two other signatories have to authorise any such repayment. During 2020 13 repayments were made for batches of online payments totalling £28,312. A third attempt to obtain online banking on the PCC's account at HSBC is now being made.

In 2020 two Trustees were employed by the Charity and received remuneration as follows:

Ruth Slade - Youth-worker £24,084 (2019: £23,520) and pension contributions of £963 (£940 in 2019).

Libby Cuthbertson - Children & Families Worker £24,000 (£12,305 July-Dec 2019) and pension contributions of £960 (£474 July-Dec 2019).

In both cases, remuneration was paid as part of their employment package and solely for their services relating to employment and not for services as Trustees.

Safeguards are in place to ensure the employees and related Trustees are not part of Trustee decisions surrounding employment terms and remuneration. These include PCC members leaving the meeting when any discussions take place about the relevant party.

Notes to the Financial Statements for the Year Ended 31 December 2020

18. Statement of Financial Activities for the Year Ended 31 December *2019*

For comparative purposes the Statement of Financial Activities for the previous year is included here.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £	*Total Funds 2018 £*
Income from:					
Donations and Legacies	253,769	17,904		271,673	*218,485*
Other Trading Activities	21,303	0		21,303	*17,128*
Investments	518	67		585	*417*
Charitable Activities	70,929	0		70,929	*76,458*
Other Income	5,874	100		5,974	*5,972*
Total Income	352,393	18,071	0	370,464	*318,460*
Expenditure on:					
Raising Funds	64	0	-	64	*78*
Charitable Activities	292,213	22,822	1,200	316,235	*316,653*
Other Expenditure	0	483	-	483	*0*
Total Expenditure	292,277	23,305	1,200	316,782	*316,731*
Net Income/(Expenditure)	60,116	(5,234)	(1,200)	53,682	1,729
Net Movement in Funds	60,116	(5,234)	(1,200)	53,682	*1,729*
Reconciliation of Funds:					
Total Funds Brought Forward	137,562	1,064,976	10,400	1,212,938	*1,211,209*
Total Funds Carried Forward	197,678	1,059,742	9,200	1,266,620	*1,212,938*

Notes to the Financial Statements for the Year Ended 31 December 2020

19. Prior Year Statement of Funds *(2019)*

For comparative purposes the Statement of Funds for the previous year is included here.

	Balance B/fwd 01/01/19 £	Income £	Expenditure £	Transfers £	Investment Gains £	Balance C/fwd 31/12/19 £
Unrestricted Funds	137,562	352,393	292,277	0	0	197,678
Restricted Funds						
Archives	100	100	300			(100)
Bells	128	0	0			128
Fabric	2,650	2,000	0			4,650
GRichards:Churchyard	22	25	0			47
GRichards: Flowers	33	42	0			75
Hall Development	1,053,979	440	7,484			1,046,935
Mission Support	4,830	14,361	14,800			4,391
Organ	2,000	0	0			2,000
Rectory	655	1,043	482			1,216
Trull Aid	400	0	0			400
Youth-work	179	60	239			0
Total Restricted Funds	1,064,976	18,071	23,305	0	0	1,059,742
Endowment Funds						
GRichards: Churchyard	4,000	0	1,000			3,000
GRichards: Flowers	6,400	0	200			6,200
Total Endowment Funds	10,400	0	1,200	0	0	9,200
Total Funds	1,212,938	370,464	316,782	0	0	1,266,620