

The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Norbury

Accounts for the year from
1st January 2020 to 31st December 2021

Statement of Financial Activities

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>funds</i>	<i>funds</i>	<i>this year</i>	<i>last year</i>
Incoming resources (Note 3)				
Incoming resources from generated funds	£	£	£	£
Voluntary income	98025	229239	327264	122462
Activities for generating funds	7879	40	7918	5260
Investment income	11621	127	11748	12830
Incoming resources from charitable activities	27469	4635	32104	26446
Other incoming resources	0	0	0	0
Total incoming resources	144993	234041	379034	166997
 Resources expended (Notes 4-8)				
Costs of generating funds				
Costs of generating voluntary income	2269	0	2269	447
Fundraising trading costs	0	0	0	1316
Investment management costs	0	0	0	0
Charitable activities	171582	4502	176084	173957
Governance costs	30	0	30	35
Other resources expended	0	0	0	0
Total resources expended	173881	4502	178383	175754
 Net incoming/(outgoing) resources before transfers	-28888	229539	200651	-8757
 Gross transfers between funds in	20	0	20	2110
Gross transfers between funds out	0	-20	-20	-2110
 Net incoming/(outgoing) resources before other recognised gains and losses	-28868	229519	200651	-8757
 Other recognised gains/losses				
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0
Gains and losses on investment assets	0	0	0	0
Net movement in funds	-28868	229519	200651	-8757
 Reconciliation of funds				
Total funds brought forward	97443	350228	447672	456429
 Total funds carried forward	68575	579747	648323	447672

Balance sheet

		<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total this year</i>	<i>Total last year</i>
Fixed Assets		£	£	£	£
Tangible assets	(Note 10)	0	110001	110001	110001
Investment assets	(Note 11)	0	0	0	0
Total fixed assets		0	110001	110001	110001
Current Assets					
Debtors	(Note 12)	9007	282	9289	7986
Short term deposits		48000	270000	318000	323000
Cash at bank and in hand		14225	199562	213786	9265
Total current assets		71231	469844	541075	340251
Creditors					
Amounts falling due within one year	(Note 13)	2656	98	2754	2581
Net current assets/liabilities		68575	469746	538322	337671
Total assets less current liabilities		68575	579747	648323	447672
Creditors					
Amounts falling due after one year		0	0	0	0
Provision for liabilities or charges		0	0	0	0
Net assets		68575	579747	648323	447672
Funds of the charity	(Note 14)	£	£	£	£
Unrestricted funds		68575	0	68575	97443
Restricted income funds		0	579747	579747	350228
Endowment funds		0	0	0	0
Total funds		68575	579747	648323	447672

Notes 1 to 14 on the following pages form part of these accounts.

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

Revd Joshua Askwith (Chair)

Jill Elsby (Warden)

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

These include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

These include the costs of the maintaining and updating the financial software package used, preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any professional advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

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

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investments and assets are included at trustees' best estimate of market value.

Stock and work in progress

These are valued at the lower of cost or market value.

Policies additional to or different from those above.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Note 14 lists the individual funds, both restricted and unrestricted. The Vicar's Aid Fund is an emergency fund for the personal disbursement of aid by the incumbent. The other funds are defined by their titles.

Reserves policy

Between one and two months' expenditure is normally held as balances in the current bank accounts. The remaining reserves are held in an interest bearing deposit account with the CBF Church of England Deposit Fund.

Fixed assets

The fixed asset 27 Davenport Road, Hazel Grove, has been shown at market value based on the estimate of the letting agent in 2001. The lawned Garden of Remembrance is now fully amortised. The recreational land is shown at a nominal sum as the market value is unknown.

Consecrated land and buildings

The PCC is responsible for maintenance and insurance. Costs associated with maintenance and improvement are written off in the year in which they are incurred.

Church furnishings

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected by appointment.

Other fixture, fittings and office equipment.

Equipment used within the church premises is normally depreciated on a straight-line basis over four years.

Current assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for any amounts that may prove to be uncollectable. Short-term deposits are cash held on deposit with the CBF Church of England Deposit Fund.

Stock

No stock is currently held as all tablets and vases have been used.

Cash handling

Cash received in collections and envelopes is counted and verified by at least two independent persons and is stored in a safe until taken to the bank. Donors are encouraged to make donations by standing order to minimise the amount of cash to be handled.

Payments

Payments are made by direct debit, standing order, internet banking transfer and increasingly less by cheque. These require signatures from any two of the following: treasurer and churchwardens. Payments may not be authorised by a beneficiary of the payment.

Note 3. Analysis of incoming resources

	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Voluntary Income				
Planned giving – Standing orders/cheques	62830	0	62830	67182
Planned giving – Envelopes	14171	0	14171	20803
Planned giving – Tax refund	15534	0	15534	17803
Shoeboxes - tax refund	0	10	10	0
General collections, all services	2873	0	2873	2984
General donations	1670	496	2166	863
Flower donations inc tax refund	6	377	384	845
Churchyard donations inc tax refund	5	20	25	50
Designated donations	0	36	36	808
Grants	935	0	935	10125
Legacies	0	228300	228300	1000
Total	98025	229239	327264	122462

Activities for generating funds

Narthex external lettings	4449	0	4449	2979
Fund raising events	3430	0	3430	1010
Traidcraft stall	0	40	40	1271
Total	7879	40	7918	5260

Investment Income

Interest received	41	127	168	1370
Rent (27 Davenport Road & parking permissions)	11580	0	11580	11460
Total	11621	127	11748	12830

Incoming resources from charitable activities

Narthex internal lettings	804	0	804	732
Event income (Note 15)	0	2700	2700	1400
Magazine sales	0	0	0	1719
Social events	0	0	0	38
Toddler Group income	0	1251	1251	750
Occasional office fees and deposits (Note 9)	26665	0	26665	21261
Organ use fees	0	684	684	396
Churchyard fees	0	0	0	150
Total	27469	4635	32104	26446

Other incoming resources

Miscellaneous	0	0	0	0
Total	0	0	0	0

Total Incoming Resources	144993	234041	379034	166997
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Note 4. Analysis of resources expended

	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Cost of generating funds				
Envelope system and appeal costs	0	0	0	0
Fundraising event costs	2269	0	2269	447
Social event costs	0	0	0	0
Total	2269	0	2269	447
Trading costs				
Traidcraft stall stock purchases	0	0	0	404
Traidcraft profit paid over	0	0	0	912
Total	0	0	0	1316
Investment management costs				
None	0	0	0	0
Total	0	0	0	0
Charitable activities				
<i>Grants: (Note 8)</i>				
Church mission overseas	3210	0	3210	3630
Overseas relief and development	2735	0	2735	3280
Home church mission	1790	0	1790	2008
Home relief and development	1335	0	1335	940
Parachurch organisations	0	0	0	0
Designated collections	0	36	36	808
Subtotal	9070	36	9106	10666
<i>Ministry:</i>				
Parish Share	68132	0	68132	67624
Diocesan fees	9397	0	9397	9653
External minister fees	324	0	324	403
Organist / Choir / Bellringer fees	1382	0	1382	468
Vicar's expenses	949	0	949	763
Vicarage expenses	4138	0	4138	4286
Curate's expenses	271	0	271	157
Lay Worker and speaker's expenses	0	0	0	0
Subtotal	84592	0	84592	83354
<i>Worship:</i>				
Service costs	256	0	256	95
Service resources and gifts	1819	0	1819	2389
Flower costs	0	123	123	431
Musical instruments	75	0	75	178
Adult training, education and mission	450	0	450	462
Mission Outreach expenses	123	394	517	578
Musicians fees and expenses	1251	0	1251	1016
Allocated wages	10270	0	10270	10360
Allocated NI costs	598	0	598	617
Allocated pension costs	978	0	978	955
Allocated admin costs	118	0	118	428
Miscellaneous	4	40	43	23
Recognition gifts	15	0	15	0
Hospitality supplies	364	0	364	210
Subtotal	16320	556	16876	17741

Childrens and youth work:

Children's worker wages, NI, pension	16152	0	16152	16060
Children's worker expenses	138	0	138	56
Children's Worker training	485	0	485	0
Allocated admin costs	686	0	686	513
Education resources	381	279	660	1227
Event costs (Note 15)	0	2084	2084	1827
Toddler Group expenses	0	1546	1546	735
Hospitality and miscellaneous	74		74	42
Subtotal	17915	3909	21825	20460

Church premises:

	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Allocated wages	12075	0	12075	11828
Allocated NI costs	782	0	782	806
Allocated pension costs	1279	0	1279	1248
Allocated admin costs	189	0	189	259
Heat, light, power	4972	0	4972	4725
Insurance	5274	0	5274	5114
Cleaning materials	928	0	928	1006
Maintenance contracts	2009	0	2009	934
Security system contracts	772	0	772	730
Repairs and renewals	1641	0	1641	813
Car park maintenance	4	0	4	0
Vandalism repairs	0	0	0	0
Major works	0	0	0	0
Equipment	1471	0	1471	2854
Subtotal	31394	0	31394	30319

Curate's house/land

Insurance	573	0	573	514
Repairs, security, maintenance	1478	0	1478	628
Letting agents fees	1332	0	1332	1332
Admin. wages, NI, pension, expenses	0	0	0	0
Miscellaneous	0	0	0	0
Subtotal	3383	0	3383	2473

Churchyard:

Gardening	2437	0	2437	2437
Digger fees	38	0	38	150
Path & weed maintenace	984	0	984	66
Allocated wages	3293	0	3293	3272
Allocated NI costs	153	0	153	158
Allocated pension costs	251	0	251	245
Allocated admin costs	306	0	306	404
Playing Fields	0	0	0	0
Subtotal	7461	0	7461	6732

Public communications:

Postage costs	198	0	198	1113
Admin. wages, NI, pension, expenses	802	0	802	995
Notice board costs	40	0	40	66
Web site	407	0	407	0

Subtotal	1447	0	1447	2174
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Total charitable activities	171582	4502	176084	173918
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Governance costs

Governance expenses	30	0	30	35
Admin. wages, NI, pension, expenses	0	0	0	0
Professional fees	0	0	0	0

Total	30	0	30	35
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Other resources expended

	0	0	0	0
Total	0	0	0	0

Total resources expended	173881	4502	178383	175715
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Public communications:

Postage costs	198	0	198	1113
Admin. wages, NI, pension, expenses	802	0	802	995
Notice board costs	40	0	40	66
Web site	407	0	407	0

Subtotal	1447	0	1447	2174
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Total charitable activities	171582	4502	176084	173918
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Governance costs

Governance expenses	30	0	30	35
Admin. wages, NI, pension, expenses	0	0	0	0
Professional fees	0	0	0	0

Total	30	0	30	35
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Other resources expended

	0	0	0	0
Total	0	0	0	0

Total resources expended	173881	4502	178383	175715
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Note 5. Support costs

The support costs of the church are mainly provided by volunteers. These include management, finance, information technology and human resources. As a result the support costs are not analysed in these accounts.

Note 6. Details of certain items of expenditure

6.1. Trustee expenses

	<i>This year</i>	<i>Last year</i>
No trustees were paid expenses	0	0

6.2 Fees for examination or audit of the accounts

	<i>This year</i>	<i>Last year</i>
Independent examiner's fees	0	0

Note 7. Paid employees

7.1 Staff costs

	<i>This year</i>	<i>Last year</i>
Gross wages and benefits in kind	44,114	44,150
Employer's National Insurance costs	0	0
Employer's pension scheme contributions	2,162	2,134
Total amount paid	46,276	46,284

7.2 Average number of full-time equivalent employees in the year

	<i>This year</i>	<i>Last year</i>
Fundraising	0.00	0.00
Charitable activities	1.92	1.92
Governance	0.00	0.00
Total full-time equivalent employees	1.92	1.92

7.3 Allocation of wages and expenses

	<i>This year</i>		<i>Last year</i>	
	<i>Hours/month</i>	<i>£</i>	<i>Hours/month</i>	<i>£</i>
<i>Administrator</i>				
Churchyard	9	1310	9	1303
Premises	14	1966	14	1956
Public Communications	5	655	5	652
Worship	18	2621	18	2608
Total	46	6552	46	6519
<i>Verger and Assistant vergers</i>				
Churchyard	16	2356	16	2246
Premises	83	12017	83	11456
Worship	64	9189	64	8761
Total	163	23562	163	22463

N.B. the allocations above are based on an assessment of the average hours spent on each activity

Child and Youth workers

Child worker	104	16075	104	15859
Total	104	16075	104	15859

Note 8. Grantmaking

8.1 Grants made from PCC general funds

	<i>Purpose</i>	<i>This year</i>	<i>Last year</i>
<i>Church mission overseas:</i>			
Bible Society	Production and distribution of the Bible worldwide	990	990
Church Mission Society	Church mission worldwide	2,220	2,640
<i>Overseas relief and development</i>			
Christian Aid	Relief / aid to the third world	700	700
Jeel al Amal Orphanage Palestine	Support for orphaned children	445	470
Tearfund	Relief / aid to the third world	700	700
The Leprosy Mission	Aid for leprosy sufferers	445	470
<i>Home mission</i>			
Christians in Schools Trust	Stockport Christian schools workers	900	1,068
Church Pastoral Aid Society	Church education and mission support	445	470
Scripture Union	Children's work	445	470
Bible Reading Fellowship	Children's work	0	0
<i>Home relief and development</i>			
Adoption Matters Northwest	Child adoption services	445	470
Mission to Seafarers	Church mission to seafarers	445	470
The Children's Society	Support for homeless and abused children	445	470
The Wellspring (Stockport)	Feeding and support for homeless people in Stockport	445	470
<i>Parachurch Organisations</i>			
Churches Together in Hazel Grove	Expenses for running the local Churches Together activities	0	0
Total grants		9,070	9,858

8.2 Designated special charity collections passed through the PCC accounts

	<i>Purpose</i>	<i>This year</i>	<i>Last year</i>
Barnados	Local Aid	0	72
Children's Society (Christingle service)	Support for children	36	663
The Christie	Local Aid	0	72
The Wellspring	Local Aid	0	1
Total special collections		36	808

8.3 Other designated collections passed through the PCC accounts

	0.00	0.00
Total other designated collections	0.00	0

Note 9. Occasional Offices

	Fees Rec'd	Fees paid	Fees rec'd last year	Fees paid last year
PCC fees	9,792	0	10,984	0
Diocesan fees	9,319	9,397	9,985	9,653
Paid Minister fees	324	324	370	403
Musician fees	1,043	1,043	468	468
Choir / Bellringer fees	339	339	0	0
	20,817	11,103	21,807	10,524

Note 10. Assets**10.1 Tangible fixed assets***Freehold land and buildings*

	<i>(Restricted) Recreational land</i>	<i>(Restricted) Curates house</i>	<i>(Restricted) Gardens of Remembrance</i>	<i>Total</i>
Balance brought forward	1	110,000	0	110,001
Additions	0	0	0	0
Revaluation	0	0	0	0
Amortisation	0	0	0	0
Balance carried forward	1	110,000	0	110,001

The value of the Gardens of Remembrance is based on the original cost less the value of plots already used.

Note 11. Investment Assets

The charity does not have any investment assets.

Note 12. Debtors and Debtor Prepayments

<i>Amounts falling due within one year</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Gift Aid tax due for repayment	4,151	0	4,151	5,720
Donations received but not cleared	751	0	751	0
Accrued Diocesan fees	296	0	296	0
Accrued Paid Minister fees	98	0	98	0
Accrued Occasional Office fees	1,212	108	1,320	0
Magazine sales outstanding	0	0	0	42
Narthex hire: invoices raised but not paid	752	0	752	0
Interest on deposit account	7	24	31	182
Annual contracts prepaid into 2021	1,740	0	1,740	1,892
Event booking fees prepaid for 2021	0	150	150	150
Total	9,007	282	9,289	7,986

Note 13. Creditors and Creditor Prepayments

<i>Amounts falling due within one year</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Diocesan Fees due	338	0	338	904
Retiring Barnados	0	0	0	72
Retiring Collection Children's Society	0	58	58	22
Baptism / Wedding fees deposits	250	0	250	414
Stephensons	369	0	369	0
Pickerings	75	0	75	0
L & L Dark	0	40	40	0
Vicarage water charges accrued	163	0	163	165
J Askwith expenses	476	0	476	142
T Tinson expenses	0	0	0	18
Accrued curate expenses	20	0	20	13
Photocopier charges	16	0	16	0
Gas consumed but not paid	534	0	534	508
Electricity consumed but not paid	175	0	175	105
Accrued telephone costs	239	0	239	219
Total	2,656	98	2,754	2,581

Note 14. Analysis of Net Current Assets by Fund

<i>Current assets</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
General fund	67075	0	67075	95943
Vicars Aid Reserve Fund	1500	0	1500	1500
AV project	0	-10613	-10613	-10613
Children's events funds	0	806	806	190
Flower fund	0	3747	3747	3493
Heating Fund	0	-5514	-5514	-5514
Maintenance Fund	0	455798	455798	227384
Organ fund	0	25216	25216	24520
Shoebox Fund	0	208	208	96
Toddler Fund	0	135	135	430
Puppet Ministry	0	-37	-37	242
Total net current assets	68575	469747	538322	337671
<i>Fixed Assets for Church use (Note 9)</i>				
Curate's House	0	110000	110000	110000
Churchyard Gardens of Remembrance	0	0	0	0
Recreational land	0	1	1	1
Net Assets total	68575	579748	648323	447672

Analysis of General Fund components	<i>Income</i>	<i>Expenditure</i>	<i>Gain/Loss(-)</i>	<i>Balance c/f</i>
Ministry, Premises, Grants, Wages, etc.	139761	173881	-34120	67075
Narthex letting income	5252	0	5252	0 *
Vicars aid fund	0	0	0	1500
General Fund Total	145013	173881	-28868	68575

Note 15. Analysis of Events

	<i>Income</i>	<i>Expenditure</i>	<i>Gain/Loss(-)</i>	<i>Balance c/f</i>
Shoe Box	506	394	112	208
Puppet Ministry	0	279	-279	-37
Holiday Club week	2700	2084	616	656
Savio House childrens event	0	0	0	150
Events Total	3206	2757	449	977

**Surpluses/losses are transferred to/from the appropriate fund at the conclusion of the year/event/collection*

See also Note 8.2 for analysis of Special collections

Report to the Parochial Church Council of St Thomas, Norbury, Hazel Grove

**on the accounts for the year ended 31st December 2021
set out on pages 7 to 20**

**Diocese of Chester - Parish No: 1812
Registered Charity 1130910**

Respective responsibilities of the trustees and the examiner

The members of the PCC, the trustees of the charity, consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - a. proper accounting records are kept (in accordance with section 41 of the Act); and
 - b. accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 22.3.22

Mrs Victoria Fryman
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