

Charity Registration Number: 1131362



Annual Report & Financial Statements  
of the Parochial Church Council  
of Angmering St. Margaret  
for the year ended 31 December 2020

Incumbent:  
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**St Margaret's Church, Angmering  
Year Ended 31 December 2020  
Annual Report & Financial Statements**

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## **Introduction**

St Margaret's Church is situated in Angmering, West Sussex. It is part of the Diocese of Chichester within the Church of England.

The Parochial Church Council of Angmering St Margaret ('PCC') is a charity that registered with the Charity Commission during 2009. The registered charity number is 1131362.

The Members of the PCC present their report and the financial statements of the charity for the year ended 31 December 2020. The members have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Church Accounting Regulations 2006.

## **Aim and Purposes**

The primary objective of St Margaret's Church, Angmering is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, the Revd Canon Mark Standen, in promoting in the parish the whole mission of the Church pastoral, evangelistic, social and ecumenical.

Our mission statement is 'to know Jesus better and to make him better known'.

## **PCC Membership**

Members are either ex officio, elected at the Annual Parochial Church Meeting ('APCM') or co-opted, all in accordance with the Church Representation Rules.

*Incumbent:* The Revd Canon Mark Standen (Chairman).

*Curate:* The Revd Benjamin Lucas (from July 2020).

*Lay Reader:* Mr John Roberts.

*Churchwardens:* Mrs Ann Jones, Mr James Nicholl (until APCM 2020) and Mr David Boreham (from APCM 2020).

*Deputy Wardens:* Mr Brian Herbert and Mrs Thelma Robinson. At their request, the Deputy Wardens have not been co-opted onto the PCC.

*Representatives on the Deanery Synod:* Until APCM 2020 Mrs Kathy Adams, Mr Peter Gayler, Mr David Guthrie, Mrs Patricia Jones and Mr Michael Stean. From APCM 2020 Mr Derek Dainton, Mr John Heaton, Mrs Hannah Jones, Mrs Esther O'Toole and Mrs Tina Smith.

*Elected members of the PCC:* Mr John Bawler, Mr Steve Bentley, Mr David Boreham (until APCM 2020), Mr Alan Butler, Mr David Fordham, Mrs Jackie Johnson, Mr Andrew Kyte, Mr Roy Richardson (until APCM 2020), Mrs Heather Varney (until APCM 2020), Mr Adrian Warburton, and (from APCM 2020) Mrs Sue Pauley and Mr Keith Varney.

*Co-opted members of the PCC:* Mr Chris Harris, Mr David Milnes (until August 2020), Mr Matt Porter and Mr Roy Richardson (from November 2020).

*Chairman of the Finance Group:* Mr Neil Giles.

*Church Treasurer:* Mr John Bawler.

*Secretary to the PCC:* Mr Roy Richardson.

The full PCC met nine times during the year with an average level of attendance of 89%. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.

## **Committees**

*Standing Committee:* This is the only committee required by law, and is made up of the Rector, Churchwardens, Church Treasurer and PCC Secretary. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

*Finance Group:* This exists in order to regularly review the finances of the Church, and make appropriate recommendations to the PCC.

*Mission Group:* This exists to educate and enthuse the church family as to how we can better support the spread of the gospel throughout the world. It maintains links with our mission partners and makes recommendations to PCC on how we can support them financially.

## **Church Attendance**

At 31 December 2020 there were 368 names on the Electoral Roll (an increase of 6 from 2019). Of the total 41.3 % (2019: 41.2%) live inside the Parish boundary and 58.7% (2019: 58.8%) outside.

The average number of adult worshippers on a normal Sunday in 2020 up to when Covid 19 restrictions started to operate was 243 (2019 whole year: 239).

## **Financial review**

Total income in the year decreased to £293,000 (2019: £329,000) as a result of a decrease in grants of £17,000, legacies of £11,000, income from church activities significantly reduced as a result of Covid 19 lockdown rules £13,000 and investment income £1,000, offset by the inclusion in the financial statements from this year of restricted giving to mission partners £6,000.

Total expenditure in the year increased to £365,000 (2019: £303,000) due to increases in the cost of removal of churchyard trees £41,000, renewal of the church sound system £28,000, employment costs of a Ministry Assistant £14,000, missionary and charitable giving of £6,000, offset by repair costs to the church bells in the prior year £9,000, lower depreciation £2,000 and a net reduction in other costs of £16,000 primarily as a result of reduced activities to comply with lockdown rules .

The diocesan parish share was £78,000 (2019: £76,000). The element of the parish share that relates directly to parish ministry costs (PMC) was £74,000 (2019:



£72,000). A donation of 5% of PMC amounting to £4,000 (2019: £4,000) was made to support other parishes in the Deanery.

The net result for the year was a deficit of income over expenditure of £72,000 (2019: £26,000 surplus of income over expenditure).

The total funds carried forward at 31 December 2020 amount to £246,000 (2019: £318,000) made up of unrestricted general funds of £193,000 (2019: £197,000), unrestricted designated funds £50,000 (2019: £113,000) and restricted funds of £3,000 (2019: £8,000).

## **Risks**

The PCC have reviewed and assessed the risks relating to its activities and are satisfied that they have taken all reasonable steps to limit or provide cover for any major risks.

## **Reserves policy**

The PCC reserves policy is to maintain a balance of unrestricted funds which equates to approximately 3 months regular payments plus designated amounts for known future repair projects to church premises and equipment.

At 31 December 2020 this reserves policy equated to £121,000 (2019: £185,000). Free reserves at the current year end are in excess of this amount by approximately £121,000 (2019 £123,000) excluding reserves held as fixed assets. The PCC will consider how to utilise the remaining excess reserves once there is less financial uncertainty that has arisen as a result of the Covid 19 crisis.

## **Investment Policy**

It is our policy to invest our fund balances on short and medium term deposits with banks and financial institutions to maximise income returns whilst minimising investment risk.

## **Public Benefit**

For many years the advancement of religion has automatically been accepted as charitable. Under the Charities Act 2011 this continues to be charitable but the Act contains an overarching requirement that there must be a public benefit.

The PCC has paid due regard to the Charity Commission's guidance on public benefit and strongly believe that the holding of services for the worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activity which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit.

We also believe that our many and varied activities as a church provide practical support and care for people living in the parish, from the youngest to the eldest, as well as providing financial support to other outreach organisations working in the UK and missionaries overseas.

## Review of the year

We're sure that all would agree that 2020 was the most extraordinary year. The pandemic has brought many challenges, as well as offering us many opportunities.

As we look back at 2020, the year can be divided into 3 phases. The **first** was from January to March. We started by reminding the Church about the priority we had set for the year, namely that we should be **investing** in the spiritual life of members of the Church family. We spent time in staff, wardens and PCC meetings discussing how we could help Church members to put down deeper roots in their faith, how they could encourage each other to grow spiritually, and how we could reach out throughout the year into our local area with the gospel.

Although the media warned us during these first 3 months of the year about the risks of the Coronavirus pandemic, actual cases were relatively low in number, and we were able to hold services and other activities as normal, and we looked forward to continuing to invest in 2020. Work amongst our children and youth was very strong. A particular highlight in March was the Women's morning on 'The gift of blessing' by Kate Patterson. How timely this was for the women to hear before the challenges of the rest of the year.

The **second** phase started at the end of March, when the first national lockdown was declared. The effect upon church life was sudden and dramatic. For the first time in many centuries, church doors were shut, and nobody was allowed into the buildings to worship God, or even to come into Church for private prayer. Activities like Homegroups, and ministries to all ages – from mum and toddler groups to senior citizens, were all suspended until further notice. Baptisms and weddings were suspended, and funerals could only take place in small numbers at the graveside or crematorium, which was very hard for relatives.

This was a real shock to the Church family, and heralded the beginning of an extremely disorienting period. We realised how much we missed one another, and the chance to worship God and encourage one another in our faith, and we longed for the day when conditions eased.

We did not though in this period simply 'shut up shop' and cease functioning as a community of faith. One of the slogans that helped us in this period was the following '*Though our doors are closed, our church is very much alive.*' This was a really helpful reminder to us to make the very most of the opportunities that this new phase in Church life brought to us. As we learnt from our journey through 'Acts' on Sunday mornings from April to December, God closes some doors for us, but opens others.

One of the things that we did immediately was initiate the live-streaming of services. Many thanks are due to David Milnes who masterminded the livestreaming of services, initially from our respective homes, and then from the Church building. It was good to see the ministry of the Church extending from those who were physically willing and able to come into the building to those who were able to access our services from their computers, laptops, phones and other devices. Over the months it has been wonderful to see people coming along to our services who have not been with us before. Though people could not come to us, we could go to them via the livestreamed services, and for this we rejoice. We believe that we have got better over the months in crafting services that are appropriate to virtual services, and gratitude is due not just to David, but also to Chris Harris who has been principally

responsible for the livestreaming since the summer, and to Ben Lucas, Chris Hansen and Jonathan Stamp, who have been a great assistance.

Naturally, there are limitations to what we can do 'virtually' and we have missed the sense of 'togetherness' in the worship of God, and the mutual encouragement of one another, but there have been some lovely surprises in people joining us regularly on Sundays for the first time, and even with core members of the Church family coming more regularly. One committed member of the Church family told us that she had been able to come along every Sunday for 5 months, since she could attend - even when she was many miles from Angmering.

'Church' is of course not limited to attending services in Church. It also involves meeting up with people, and we were pleased to see the way that many church members adapted to the new situation with enthusiasm and thoughtfulness. Our Homegroups continued to meet, and many met even more frequently than before, but they met mainly through 'zoom' than in person. People were able to meet virtually for activities like breakfasts. Our older teenagers were able to meet virtually for bible study groups.

In addition to groups, we were grateful to many of our church family members who spent many hours each week ringing, texting, emailing, 'Face-Timing' others to keep in touch. This was really appreciated by those on their own, who felt particularly isolated and anxious over these dark months. A special 'thank you' is due to the leaders of our groups for seniors (Evergreen, Sunday Roast and Holiday at Home) who kept in touch with members of the groups by phone and even giving thoughtful presents, like cream teas in the summer and gifts at Christmas time.

We are also grateful to John Roberts for his sterling work as Pastoral Coordinator, helping us to care for those with pressing needs of all sorts. These needs are often met not just by John or the Rector, but by many caring people across the Church family. During this time we helped with shopping for those who were 'shielding'.

Throughout this second phase, we were constantly looking out for individuals who were at risk of falling 'below the radar'. There are a number of reasons for this (ie not able to access technology, not in a small group, not replying to phone calls) but we tried to reach out to all, conscious that all matter to God.

In a normal year, the months of July and August tend to be busy ones, with a residential camp for our teenagers in Somerset, a Holiday Club for primary aged children from the local school, a 2 day activity for our seniors called 'Holiday at Home', and some of our church members enjoying Christian holidays like Keswick and New Wine. Sadly, some of these activities had to be cancelled and others went online. Most people enjoyed 'Staycations' or holidayed in the UK rather than abroad.

Over the summer, there were some significant staff changes with our 2 ministry trainees, Lem Scheau and Brady Helme, returning to the US, and our ministry assistant, David Milnes, leaving us to start his ordination studies at Oakhill College. We are thankful to each of these 3 men for all they contributed to the life of our Church, especially given all the challenges of this year. Also, we were pleased to confirm Chris Harris in an enhanced role as our Senior Church Administrator, and we are very grateful for all that he and Sara Spencer have done for us this year. It was also very good to welcome Ben Lucas as our new curate, as he moved with his family to the village in July and was ordained in September. Ben and Emily have

already made a significant contribution to the life of the Church, and we look forward to their time with us.

Two other significant projects took place over the summer, namely the installation of a new sound system in Church, and the removal of a row of trees along the southern side of the Churchyard. We are grateful to the small group headed by David Weaver that masterminded the sound project, and for Chris Harris as he liaised with the contractor. We look forward to this system serving us well in the coming years. Thanks are also due to James Nicholl and Adrian Warburton for liaising with the contractor charged with removing the trees, and for Chris Harris overseeing this work.

As the summer months progressed, the restrictions on services and activities began to be lifted and as a PCC we agreed to reinstate 'in person' services from the beginning of September, and so began the **third** phase of this year.

After a questionnaire issued to all members of the Church family, we were aware that whilst some people felt ready to start attending Church, others didn't, or had significant reservations about doing so. So, we felt that it was important to offer what we called a 'mixed economy' of services, both online and in person.

From early September, there were 2 such services hosted each week, namely a 10am service on Wednesdays and Sundays. Due to the fact that we had to comply with social distancing restrictions, we felt only able to allow up to 40 people in Church on either of these days. We never got anywhere near reaching these limits with numbers on Wednesdays often in single figures, and only in the 20's on Sundays. Despite what had been said in the questionnaires, it seems that many elected to worship from home. This may have been due to the fact that a mixture of face masks, no singing and social distancing made 'in person' services not particularly attractive, together with the fact that many felt safer worshipping from the comfort of their homes. We regretted this, but understood it perfectly.

As September moved into October, the scale of activities increased with the men's ministry getting stronger – with around 30 men meeting regularly in 'Impact groups' to study Matthew's gospel. The men's ministry also held a virtual breakfast with Ben Lucas giving his testimony and a virtual 'Question Time'. The Womens Together team followed on from some bible studies earlier in the year on the attributes of God, led by Fernanda Curtis, with a testimony by Emily Lucas, and then a 3 part series on 'Contentment' led by Barbara Roberts, Emily Lucas and Susan Standen. Ben Lucas and Barbara Roberts also hosted a Christianity Explored online this month.

As well as these activities, Matt Porter began some gatherings in the Church Hall for young children and their parents. These were particularly appreciated by the children, all of whom were missing their normal Sunday groups, and not finding the normal Sunday services that satisfactory for them. Within a matter of weeks, we reached the capacity for families in the Hall, and Matt Porter encouraged the staff and wardens to consider a significant change to Sunday services from the beginning of November, namely that we would have 3 services from November 1:-

8am - Book of Common Prayer Holy Communion service in the Church Hall

9am - A gathering for families with young children in the Church

10.30am - Our Sunday morning service

The 8am and 9am service were to be in person only, with the 10.30am being in person and online.

The PCC approved this new pattern, and it was announced at the Annual Parochial Church meeting (held in late October rather than late April due to the pandemic) that this would start from November 1 and each of these services went really well, with the 8am community loving being able to take Communion again and many of our families attending the 9am. We seemed back on track, with many good events in October, and this new pattern starting in November.

But then we faced a further set back with the Government announcing a new national lockdown from the beginning of November for a month. It must be said that this was a real blow to us, as with other Churches, since it stopped in its tracks in person services, and meant that we became wholly online again on Sundays and Wednesdays. Some activities that had tentatively started to meet in October (like a hike for some of the older teenage boys with 2 leaders) had to stop again.

Around this time, it was decided that it was best for the new ministry trainee, Chris Hansen, to return to the States since the further lockdown, and indications that it might go on for many months to come, meant that many of our hopes for his ministry would be unlikely to be realised, and he should return home rather than stay in Angmering, unable to interact with others, as we'd hoped. This was a sadness, but the right decision for us, and for Chris himself.

So, November was not the month we hoped for. Nevertheless, we continued to offer as high quality services as we could, with some good services for Remembrance Day and Gift Sunday. We were particularly grateful to the Church family for their very generous response to Gift Sunday, with projected deficits of around £18,000 for 2020 and £5,000 for 2021 wholly met, indeed exceeded. In a pandemic year, this was an amazing response, for which we thank the Church family, and give God all the glory.

We were very pleased to be able to restart the pattern of 8am, 9am and 10.30am services at the beginning of December, once the November lockdown had finished. Once again, the 8am community really appreciated being able to take Holy Communion again, and most of our families with young children came back to the 9am. The 10.30am congregation seemed to appreciate the studies in Isaiah as we prepared for Christmas.

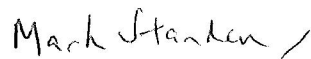
Christmas had to be marked slightly differently this year, but we tried to make the most of what we were allowed to do, rather than complain about what was not possible. Thanks are due to Ben Lucas for organising an Advent in Angmering programme, with a different display and bible text at different locations around the village. It was very good to be allowed to restart assemblies at the Primary School, and we gave to each family at the School an Advent Calendar, which was appreciated. We ran a Family Carol Service, Traditional Carol Service, 2 Christmas Eve Services and a Christmas Day service, which mainly were accessed online rather in person. This was a shame, since people could have attended in person in greater numbers, but this was understandable given the concern of the Government about people mixing, and the late change to how families could celebrate Christmas. Our reflection following December is that we did what we could in these rather testing conditions, and very much hope that we will be able to mark Christmas 2021 differently.

It was with more than a slight sense of relief when the curtain fell on 2020. It has been an unprecedented year, with the dark shadow of Coronavirus affecting us (as indeed the whole nation, and much of the world) for much of the year. There have been a number of blessings, particularly in the increase in access to our ministry through livestreams, and we have been grateful for the hard work of many of our church family in sustaining our ministry throughout the year. A particular thank you to Andy Hattersley, Gareth Jones, Fernanda Curtis, Malcolm Hawke and Brian Smith for the many hours they have invested in the music that has lifted our spirits, and has reminded us of the greatness of our God – his love and power and glory- the God who can be trusted and who gives us solid hope for the future.

As we look forward into 2021, we do so as people who belong to Jesus Christ, full of faith, love and hope, trusting God to walk with us, sustain us, use us to his glory.

*'Praise be to the name of God for ever and ever; wisdom and power are his' (Daniel 2v20)*

On behalf of the PCC



The Revd Canon Mark Standen  
Rector and Chairman  
22 March 2021



**St Margaret's Church, Angmering**  
**Year Ended 31 December 2020**  
**Statement of Financial Activities**

**Charity Registration Number:1131362**

		Unrestricted		Restricted	TOTAL FUNDS	
	Note	General	Designated	Funds	2020	2019
		Funds	Funds			
		£	£	£	£	£
<b>Income from:</b>						
Donations & Legacies	2	271,883	-	10,037	281,920	311,391
Charitable activities		-	-	-	-	-
Other trading activities	3	8,532	-	-	8,532	14,889
Investments	4	1,409	865	53	2,327	3,178
<b>Total income</b>		<b>281,824</b>	<b>865</b>	<b>10,090</b>	<b>292,779</b>	<b>329,458</b>
<b>Expenditure on:</b>						
Raising funds	5	988	-	-	988	6,403
Charitable activities	6	275,783	71,856	15,261	362,900	294,423
Other trading activities	7	887	-	-	887	2,655
<b>Total expenditure</b>		<b>277,658</b>	<b>71,856</b>	<b>15,261</b>	<b>364,775</b>	<b>303,481</b>
<b>Loss on investments</b>		-	-	-	-	(266)
<b>Net income / (expenditure)</b>		<b>4,166</b>	<b>(70,991)</b>	<b>(5,171)</b>	<b>(71,996)</b>	<b>25,711</b>
<b>Transfers between funds</b>	12	(8,230)	8,230	-	-	-
<b>Net movement in funds</b>		<b>(4,064)</b>	<b>(62,761)</b>	<b>(5,171)</b>	<b>(71,996)</b>	<b>25,711</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		196,631	112,789	8,563	317,983	292,272
<b>Total funds carried forward</b>	12	<b>192,567</b>	<b>50,028</b>	<b>3,392</b>	<b>245,987</b>	<b>317,983</b>

All income and expenditure arises from continuing activities of the PCC

The PCC has no recognised gains or losses other than the results for the year as set out above.

The notes on pages 11 to 21 form part of these financial statements.

**St Margaret's Church, Angmering**  
**As at 31 December 2020**  
**Balance Sheet**

**Charity Registration Number:1131362**

		Unrestricted	Restricted	TOTAL FUNDS	
	Note	General	Designated	2020	2019
		Funds	Funds		
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9	1,287	-	1,287	1,931
<b>Total fixed assets</b>		<b>1,287</b>	<b>-</b>	<b>1,287</b>	<b>1,931</b>
<b>Current assets:</b>					
Stocks		179	-	179	193
Debtors	10	13,657	63	13,873	14,174
Investments (short term)		127,265	45,359	175,133	253,369
Cash at bank and in hand		62,689	8,660	72,420	59,365
<b>Total current assets</b>		<b>203,790</b>	<b>54,082</b>	<b>261,605</b>	<b>327,101</b>
<b>Current liabilities:</b>					
Creditors: Amounts falling due within one year	11	12,510	4,054	16,905	11,049
<b>Net current assets</b>		<b>191,280</b>	<b>50,028</b>	<b>244,700</b>	<b>316,052</b>
<b>Total assets less current liabilities</b>		<b>192,567</b>	<b>50,028</b>	<b>245,987</b>	<b>317,983</b>
<b>Total net assets</b>	13	<b>192,567</b>	<b>50,028</b>	<b>245,987</b>	<b>317,983</b>
<b>The funds of the charity:</b>					
General funds		192,567	-	192,567	196,631
Designated funds		-	50,028	50,028	112,789
Total unrestricted funds		192,567	50,028	242,595	309,420
Restricted funds		-	-	3,392	8,563
<b>Total charity funds</b>	12	<b>192,567</b>	<b>50,028</b>	<b>245,987</b>	<b>317,983</b>

Approved by the PCC on 22 March 2021 and signed on its behalf by:

*Mark Standen*

**The Revd Mark Standen (Chairman)**

*John Bawler*

**John Bawler (Treasurer)**

The notes on pages 11 to 21 form part of these financial statements.



## **1. Accounting policies**

### **(a) Accounting convention**

The financial statements of the charity have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

### **(b) Financial Reporting Standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': - the requirements of Section 7 Statement of Cash Flows.

### **(c) Funds accounting**

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes.

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

### **(d) Income**

All income is accounted for without deduction of any costs of receivability, is recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

#### ***Donations and legacies***

*Collections* are recognised when received.

*Planned giving* receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

*Gift Aid recoverable* is recognised when the income to which it is attached is recognised.

*Grants and legacies* are recognised when the formal offer in writing of the funding is received.

#### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

#### ***All other income***

All other income is recognised when it is receivable.

#### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

**(e) Expenditure**

Expenditure is accounted for on an accruals basis and accounted for gross.

**Grants**

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

**Church activities**

The Diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made to our Deanery. Any parish contribution unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**(f) Fixed Assets**

***Tangible fixed assets***

Consecrated and beneficed property of any kind is excluded from the financial statements by s.10(2)(a) of the Charities Act 2011

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are regarded as inalienable property. Therefore such assets are not included in the financial statements.

All expenditure on consecrated or beneficed buildings, inalienable property and individual items costing under £1,000 are written off in the year they were incurred.

***Depreciation***

***Vestry hall & cottage***

Depreciation is provided at the rate of 4% per annum on cost.

***Other fixtures, fittings & equipment***

Functional equipment that is used on a continuing basis for the work of the PCC is depreciated at the rate of 25% per annum on cost.

***Investments***

Investments are stated at market value at the balance sheet date.

**(g) Current Assets**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Amounts owing to the PCC at 31 December in respect of grants, fees, rents or other income are shown a debtors less provision for amounts that may prove uncollectible.

Short-term investments include cash held on deposit with banks and financial institutions.

**(h) Charitable Giving**

In previous years the monthly restricted collections and occasional specific restricted collections and donations were paid directly to the relevant charities (2019: £7,133) and not included in these financial statements. From this year they are accounted for through a restricted Mission Partners Fund.

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>Analysis of income on:</b>					
<b>2 Donations and legacies</b>					
<b>Planned giving</b>					
General	198,631	-	-	198,631	190,805
Mission partners	-	-	350	350	-
Churchyard	-	-	70	70	-
Youth	-	-	1,725	1,725	2,100
	<b>198,631</b>	<b>-</b>	<b>2,145</b>	<b>200,776</b>	<b>192,905</b>
<b>Collections at all services</b>					
General	1,100	-	-	1,100	4,743
Mission partners	-	-	250	250	-
	<b>1,100</b>	<b>-</b>	<b>250</b>	<b>1,350</b>	<b>4,743</b>
<b>Other donation &amp; appeals</b>					
General	23,575	-	-	23,575	29,397
Mission partners	-	-	3,964	3,964	-
Churchyard	-	-	2,055	2,055	399
Youth	-	-	5	5	110
	<b>23,575</b>	<b>-</b>	<b>6,024</b>	<b>29,599</b>	<b>29,906</b>
<b>Gift Aid recoverable</b>					
General	46,768	-	-	46,768	46,550
Mission partners	-	-	1,283	1,283	-
Churchyard	-	-	241	241	20
Youth	-	-	94	94	375
	<b>46,768</b>	<b>-</b>	<b>1,618</b>	<b>48,386</b>	<b>46,945</b>
<b>Fund raising events</b>					
Parish Church events	-	-	-	-	3,889
Holiday Club	-	-	-	-	544
Cameo	130	-	-	130	478
Sunday Roast	673	-	-	673	2,932
	<b>803</b>	<b>-</b>	<b>-</b>	<b>803</b>	<b>7,843</b>

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>Grants</b>					
Bell repairs	-	-	-	-	3,849
Church - major repairs	-	-	-	-	320
General - Chancel Trust	21	-	-	21	-
General - Job Retention Scheme	985	-	-	985	-
Youth camps	-	-	-	-	380
Youth work	-	-	-	-	13,500
	<b>1,006</b>	-	-	<b>1,006</b>	<b>18,049</b>
<b>Legacies</b>					
General	-	-	-	-	11,000
<b>Total donations and legacies</b>	<b>271,883</b>	-	<b>10,037</b>	<b>281,920</b>	<b>311,391</b>
<b>3 Other trading activities</b>					
Bookstall	508	-	-	508	839
Catering	363	-	-	363	2,067
Church Hall lettings	1,250	-	-	1,250	4,058
Fees - Weddings & funerals, etc	3,282	-	-	3,282	4,699
Parish office income	99	-	-	99	226
Rent receivable	3,030	-	-	3,030	3,000
	<b>8,532</b>	-	-	<b>8,532</b>	<b>14,889</b>
<b>4 Investments</b>					
Deposit interest receivable	<b>1,409</b>	<b>865</b>	<b>53</b>	<b>2,327</b>	<b>3,178</b>
<b>Total Income</b>	<b>281,824</b>	<b>865</b>	<b>10,090</b>	<b>292,779</b>	<b>329,458</b>
<b>Analysis of expenditure on:</b>					
<b>5 Raising funds</b>					
Parish Church events	-	-	-	-	3,147
Holiday Club	-	-	-	-	766
Cameo	269	-	-	269	681
Sunday Roast	719	-	-	719	1,809
	<b>988</b>	-	-	<b>988</b>	<b>6,403</b>

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>6 Charitable activities</b>					
<b>Missionary &amp; charitable giving</b>					
Mission partners - annual support	19,870	-	-	19,870	19,980
Mission partners - monthly giving	-	-	4,626	4,626	-
Parish Contribution - Deanery donation	3,702	-	-	3,702	3,594
William Olders for St Margaret's School	6,120	-	-	6,120	6,000
Ex Youth Leader training fees	-	-	5,822	5,822	4,500
Other charitable giving	13,470	-	-	13,470	13,603
	<b>43,162</b>	<b>-</b>	<b>10,448</b>	<b>53,610</b>	<b>47,677</b>
<b>Ministry - Diocesan Parish Contribution</b>	<b>74,035</b>	<b>-</b>	<b>-</b>	<b>74,035</b>	<b>71,988</b>
<b>Ministry - Other clergy costs</b>					
Rector's expenses	1,871	-	-	1,871	2,425
Rectory costs	4,026	-	-	4,026	4,035
Curate's expenses	294	-	-	294	209
Curate's accommodation	1,605	-	-	1,605	2,166
Ministry Assistant expenses	977	-	-	977	306
Ministry Assistant salary costs	11,901	-	-	11,901	5,642
Ministry Assistant accommodation	10,854	-	-	10,854	4,200
	<b>31,528</b>	<b>-</b>	<b>-</b>	<b>31,528</b>	<b>18,983</b>
<b>Church running expenses</b>					
Electricity, gas and water	3,401	-	-	3,401	4,427
Insurance	2,302	-	-	2,302	2,558
Other running costs	10,691	-	-	10,691	15,264
	<b>16,394</b>	<b>-</b>	<b>-</b>	<b>16,394</b>	<b>22,249</b>
<b>Parish office costs</b>					
Administrative salary costs	33,596	-	-	33,596	30,044
Other office costs	8,381	-	-	8,381	11,710
	<b>41,977</b>	<b>-</b>	<b>-</b>	<b>41,977</b>	<b>41,754</b>
<b>Church maintenance &amp; repairs</b>					
Church - bell repairs	-	-	-	-	9,180
Church - health & safety	4,895	-	-	4,895	3,696
Church - major repairs	7,473	-	-	7,473	7,091
Church - sound system	-	30,246	-	30,246	1,801
Churchyard - tree removal	-	41,610	-	41,610	420
Quinquennial inspection	-	-	-	-	858
	<b>12,368</b>	<b>71,856</b>	<b>-</b>	<b>84,224</b>	<b>23,046</b>
<b>Upkeep of services</b>					
Ex gratia payment - Verger	643	-	-	643	630
Service running costs	789	-	-	789	1,867
	<b>1,432</b>	<b>-</b>	<b>-</b>	<b>1,432</b>	<b>2,497</b>

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>Upkeep of Churchyard</b>					
Churchyard - grass cutting	3,034	-	2,366	5,400	6,840
<b>Youth/children's work costs</b>					
Youth worker expenses	830	-	-	830	890
Youth worker salary costs	24,766	-	1,824	26,590	25,942
Youth worker accommodation	12,120	-	-	12,120	12,893
Ministry Trainees' expenses	3,203	-	-	3,203	3,879
Kings Club expenses	-	-	623	623	677
Youth camp costs	65	-	-	65	1,224
Youth expensers	738	-	-	738	1,507
	<b>41,722</b>	<b>-</b>	<b>2,447</b>	<b>44,169</b>	<b>47,012</b>
<b>Church halls running costs</b>					
Church hall cleaning/other	2,504	-	-	2,504	1,667
Church hall electricity, gas and water	1,146	-	-	1,146	1,881
Vestry hall window cleaning/other	120	-	-	120	255
Vestry hall - electricity	848	-	-	848	1,222
Insurance	1,827	-	-	1,827	1,784
	<b>6,445</b>	<b>-</b>	<b>-</b>	<b>6,445</b>	<b>6,809</b>
<b>Bank charges</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>162</b>	<b>164</b>
<b>Depreciation</b>	<b>644</b>	<b>-</b>	<b>-</b>	<b>644</b>	<b>2,524</b>
<b>Governance Costs</b>					
Independent examination fee	2,880	-	-	2,880	2,880
<b>Total charitable activities</b>	<b>275,783</b>	<b>71,856</b>	<b>15,261</b>	<b>362,900</b>	<b>294,423</b>
<b>7 Other trading activities</b>					
Bookstall	422	-	-	422	725
Catering	465	-	-	465	1,930
	<b>887</b>	<b>-</b>	<b>-</b>	<b>887</b>	<b>2,655</b>
<b>Total expenditure</b>	<b>277,658</b>	<b>71,856</b>	<b>15,261</b>	<b>364,775</b>	<b>303,481</b>

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>8 Staff costs</b>					
<b>(a) Remuneration</b>					
Salaries and wages	68,476	-	1,824	70,300	59,665
Social security costs	1,238	-	-	1,238	900
Pension costs (see Note 16)	3,048	-	-	3,048	2,607
Other employee benefits - accommodation and telephone allowance	23,374	-	-	23,374	17,413
	<b>96,136</b>	<b>-</b>	<b>1,824</b>	<b>97,960</b>	<b>80,585</b>

No employee received emoluments of more than £60,000.

**Particulars of employees:**

The average number of staff employed by the PCC during the financial year amounted to:

	2020	2019
Full and part time staff	4.7	4.3
Equivalent full time staff	3.1	2.7

During the year the PCC employed two administrative staff in the parish office (both part time until one became full time in July 2020), one part time cleaner in the church hall, one full time Youth, Children & Families Worker and until August 2020 a full time Ministry Assistant.

**(b) Payments were made to members of the PCC**

The members of the PCC during the year include The Reverend Canon Mark Standen (Rector) and from July 2020 The Reverend Benjamin Lucas (Curate).

Their stipends, social security costs, pension contributions and housing costs were paid by the Diocese and are included within the Parish Contribution to the Diocese.

Mr Chris Harris as Operations Manager received a salary of £23,110 and pension contributions of £1,040.

Mr Matt Porter as Youth, Children & Families Worker received a salary of £24,906, pension contributions of £1,121, accommodation costing £12,120 and a telephone allowance of £240.

Mr David Milnes as Ministry Assistant until August 2020 received a salary of £11,135, pension contributions of £501, accommodation costing £10,854 and a telephone allowance of £160.

Expenses were reimbursed, or paid directly to third parties, for 7 members of the PCC amounting in total to £34,560 in respect of accommodation costs, travel, office expenses, service costs, equipment, books and youth activities.

**9 Fixed Assets**

*a) Tangible fixed assets*

	Freehold land and buildings £	Church equipment £	TOTAL £
<b>Cost</b>			
At 1 January 2020	47,000	9,924	<b>56,924</b>
Additions in the year	-	-	-
At 31 December 2020	<b>47,000</b>	<b>9,924</b>	<b>56,924</b>
<b>Depreciation</b>			
At 1 January 2020	47,000	7,993	<b>54,993</b>
Provided in the year	-	644	<b>644</b>
At 31 December 2020	<b>47,000</b>	<b>8,637</b>	<b>55,637</b>
<b>Net book amounts</b>			
<b>At 31 December 2020</b>	<b>-</b>	<b>1,287</b>	<b>1,287</b>
At 31 December 2019	-	1,931	1,931

The freehold land and buildings comprise the Vestry Hall/Cottage.

	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
<b>10 Debtors</b>					
Tax recoverable	4,845	-	149	4,994	5,461
Prepayments and accrued income	4,263	63	4	4,330	6,076
Other debtors	4,549	-	-	4,549	2,637
	<b>13,657</b>	<b>63</b>	<b>153</b>	<b>13,873</b>	<b>14,174</b>
<b>11 Creditors: amounts falling due within one year</b>					
Trade creditors	580	-	-	580	-
Accruals	9,587	4,054	341	13,982	10,257
Taxation and social security	2,343	-	-	2,343	792
	<b>12,510</b>	<b>4,054</b>	<b>341</b>	<b>16,905</b>	<b>11,049</b>



**12 Fund movement**

<b>Unrestricted funds</b>	<b>General</b>	<b>Designated</b>	<b>TOTAL FUNDS</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 January 2020	196,631	112,789	309,420
Income	281,824	865	282,689
Expenditure	(277,658)	(71,856)	(349,514)
Transfer between funds	(8,230)	8,230	-
<b>Balance at 31 December 2020</b>	<b>192,567</b>	<b>50,028</b>	<b>242,595</b>

<b>Designated funds</b>	<b>Quin- quennial inspection</b>	<b>Church lighting</b>	<b>Church sound</b>	<b>Churchyard trees</b>	<b>TOTAL FUNDS</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 January 2020	8,976	26,788	36,243	40,782	<b>112,789</b>
Income	107	333	277	148	<b>865</b>
Expenditure	-	-	(30,246)	(41,610)	<b>(71,856)</b>
Transfer between funds	3,000	-	4,550	680	<b>8,230</b>
<b>Balance at 31 December 2020</b>	<b>12,083</b>	<b>27,121</b>	<b>10,824</b>	<b>-</b>	<b>50,028</b>

**Purpose of designated funds**

Every five years the consecrated and beneficed church property is inspected by the diocese and any necessary maintenance work identified. An inspection was carried out in 2019 and £8,976 was designated towards the cost of the work identified in the inspection. At 31 December 2020 no commitments have been entered into. A further £3,000 has been designated towards the likely cost of work arising from the 2024 inspection.

The PCC has authorised in principle the replacement of the lighting in the Church. In 2015 it designated £25,000 towards the cost of this work. The work has not been fully scoped or quotations obtained. At 31 December 2020 no commitments have been entered into.

The PCC authorised the replacement of the sound system in the Church and earlier in the year a faculty was obtained from the Diocese. In prior years £36,243 was designated towards the cost of this work and based on quotations received in the year this has been increased by £4,550. The work has been substantially completed during the year and at 31 December 2020 there is a commitment for the final instalment due to the contractor.

The PCC authorised the felling and replanting of certain trees in the churchyard and designated £40,782 in prior years towards the cost of this work. A faculty was obtained from the Diocese and the work was carried out in the year at an additional cost of £680.

**Transfers between funds**

An amount of £3,000 has been designated from the general fund towards the likely costs arising from the 2024 Quinquennial Inspection (2019: an excess amount of £21,457 was transferred back to the general fund in respect of the likely cost arising from the 2019 Quinquennial Inspection).

A further amount of £4,550 (2019: £2,475) has been designated from the general fund towards the cost arising from the replacement of the sound system in the Church.

A further amount of £680 (2019: £5,942) has been designated from the general fund towards the cost of felling and replanting certain trees in the churchyard.

<b>Restricted funds</b>	<b>Mission partners</b>	<b>Church yard</b>	<b>All Youth activities</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 January 2020	-	-	8,563	8,563
Income	5,847	2,366	1,877	10,090
Expenditure	(4,626)	(2,366)	(8,269)	(15,261)
Balance at 31 December 2020	<b>1,221</b>	<b>-</b>	<b>2,171</b>	<b>3,392</b>

#### **Purpose of restricted funds**

Mission Partners Fund - The restricted mission partners fund was created during the year to account for donations received for our mission partners as a result of our monthly Mission of the Month appeals or other one-off gifts. In prior years these donations were excluded from the financial statements.

Maintenance of churchyard fund - The restricted churchyard fund was created to help with the maintenance of the churchyard, graves and grave stones. Annually a letter is sent to those families with relatives buried in the churchyard requesting donations towards the maintenance of their graves.

All youth activities fund - The restricted all youth activities fund was created by donations from within the church family for the Christian education and benefit of the youth within the parish. It includes donations for the ministry training cost of the previous youth leader (now fully paid) and the balance of a legacy for Kings Club.

Restricted funds are generated by donations from church family members, combined with donations and grants from other third parties with an interest in St Margaret's Church.

#### **13 Analysis of net assets by fund**

	<b>General Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Total Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2020</b>	<b>2019</b>
					<b>£</b>	<b>£</b>
Fixed assets for church use	1,287	-	1,287	-	1,287	1,931
Current assets	203,790	54,082	257,872	3,733	261,605	327,101
Current liabilities	(12,510)	(4,054)	(16,564)	(341)	(16,905)	(11,049)
	<b>192,567</b>	<b>50,028</b>	<b>242,595</b>	<b>3,392</b>	<b>245,987</b>	<b>317,983</b>

#### **14 Going Concern**

The PCC have projected expected income and expenses for the period to December 2022. Over this period, based on current levels of charitable income, the PCC expects required expenses will be fully funded on an annual basis or from available reserves.

#### **15 Connected Charities**

St Margaret's Angmering Trust is connected to the PCC as it has parallel objects in respect of the upkeep of St Margaret's Church buildings and fabric, as well as supporting work amongst youth, and a number of the trustees are members of the PCC. During the year grants of £nil (2019: £380) were received from the Trust and donations of £11,470 (2019: £10,300) were made to the Trust.

The William Older School Charity is connected to the PCC as the Church Wardens and the Reverend Canon Mark Standen are trustees. During the year £6,120 (2019: £6,000) was donated to this charity for St Margaret's Church of England Primary School.

## **16 Pension Scheme**

The PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of the PCC and the other participating employers.

The Pension Builder Scheme is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes. The PCC participates in the Pension Builder 2014

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SOFA in the year are the contributions payable (2020: £3,048, 2019: £2,607).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent recent was carried out at 31 December 2016. A valuation as at 31 December 2019 was under way as at 31 December 2020. For the Pension Builder 2014 section, the valuation at 31 December 2016 revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the Scheme is such that if another employer fails, the PCC could become responsible for paying a share of that employer's pension liabilities.

**Independent examiner's report to the trustees of The Parochial Church Council (PCC) of St Margaret's Church Angmering**

I report to the charity trustees on my examination of the accounts of the The Parochial Church Council (PCC) of St Margaret's Church Angmering for the year ended 31st December 2020.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants, 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 Trust as required by section 130 of the Act;  
or
2. the accounts do not accord with those 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 as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Amy Kensett FMAAT FCCA  
Sheen Stickland  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: .....24/3/2021.....