



**St Paul's Church, Kingston Hill**

Charity Registration No. 1132023

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

for the year ended 31st December 2020

**Incumbent**

Revd. Adam Rylett  
St Paul's Vicarage  
33 Queens Road  
Kingston Upon Thames  
KT2 7SF

**Bank**

Royal Bank of Scotland Plc  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

**Independent Examiner**

Jacob Cavenagh & Skeet  
5 Robin Hood Lane  
Sutton  
SM1 2SW

# Parochial Church Council of St Paul's, Kingston Hill - Annual Report 2020

## Administrative Information

St Paul's Church is situated on Queens Road in Kingston upon Thames. It is part of the Diocese of Southwark within the Church of England. The correspondence address is The Parish Office, St Paul's Church, Queens Road, Kingston upon Thames KT2 7SF.

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a Registered Charity (Registration number 1132023).

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

Incumbent: Rev. Adam Rylett (*Chairperson*)

Assistant Minister: Rev. Fiona de Quidt

Reader: Ms Lesley Bell (*until October 2020*)

Churchwardens: Ms Fiona Cole (*until October 2020*)  
Mr Stephen Procter (*Vice Chairperson (until October 2020)*)  
Ms Joanna Orrell (*Deputy Churchwarden until October 2020, then Churchwarden & Vice Chairperson*)  
Mr Jonathan Melville-Thomas (*Deputy Churchwarden from September 2020, then Churchwarden*)

Elected Members: Mr Soji Abass (*Deanery Synod Representative until October 2020, then PCC member*)  
Ms Avril Belth  
Mr Don Blevin (*Deanery Synod Representative until October 2020, then PCC member*)  
Ms Joanna Brayton  
Mr Robert Dias (*Deanery Synod Representative until July 2020*)  
Mr Mark Hayman (*from October 2020*)  
Ms Sarah Jarvis  
Mr Christopher Johns (*Deanery Synod Representative from October 2020*)  
Mr Andrew Kenyon (*until October 2020*)  
Mr Dale Kirk (*Deanery Synod Representative from October 2020*)  
Ms Helen Kirk (*until October 2020*)  
Mr Mark Louw (*until October 2020*)  
Mr Derek Strathearn (*Treasurer*)  
Mr Cyril Sunkersing (*Deanery Synod Representative until October 2020*)  
Ms Kerry Thomas (*from October 2020*)  
Ms Lis Vernon  
Mr Peter Watson (*Diocesan Synod & Deanery Synod Representative*)

In addition, the following attended some meetings but without voting rights:

Ms Caroline Dennis (*PCC Secretary, Operations Manager*)  
Mr Charlie Auton (*Youth Pastor until July 2020*)

## Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and assistant minister), the Churchwardens and members of the Deanery, Diocesan or General Synods and nine members of the church who are elected at the Annual Parochial Church Meeting (APCM). Elected PCC members are appointed for a 3-year term, with one third coming to the end of their term each year. Deanery Synod members are all appointed for three years; Churchwardens annually. All church members are encouraged to consider standing for election to the PCC or to nominate others, and we aim to have a balance of skills, background and experience where possible.

## **St Paul's Kingston - Annual Report 2020 (Continued)**

The PCC is responsible for a wide range of matters affecting the work and ministry of the church, including compliance with health and safety and disability legislation and the protection of children and vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member is equipped to fulfil their role. On election, new members of the PCC are given an induction pack and the most recent minutes. At the first meeting of the new PCC, the vice chair, secretary, and treasurer are elected; and a deputy treasurer, electoral roll officer and minute taker appointed.

The PCC has appointed two Safeguarding Officers who are responsible, with the incumbent and the PCC, for ensuring the safety of children, young people and adults that may be vulnerable within our community and during our gatherings and activities. The current safeguarding officers are Rose Hickman (who replaced Rev. Fiona de Quidt in October 2020) and Lizzie Cronin. Both Safeguarding Officers attend relevant training for these roles, as do the clergy, Churchwardens, and office staff. The PCC has adopted the Southwark Diocesan policy 'A Safe Church' and implements any necessary changes to procedures and practice on an ongoing basis. This policy is reviewed and renewed annually, and training has been provided for volunteers working with vulnerable adults and children. The Safeguarding Officers also carry out a Safeguarding Self-Audit as required and the findings are reported to the Diocesan Safeguarding Department and the PCC, with an Action Plan drawn up if necessary.

The PCC employs a Children's and Family Worker working 40 hours a week; until July 2020, a Youth Pastor working 40 hours per week, and since then an Acting Youth Pastor working 12 hours a week; an Operations Manager working 40 hours per week; and since December 2020 an Administrator working 15 hours a week. We pay a retained pianist who works 2 hours per week, and employ two cleaners for 4.46 and 3 hours per week respectively. The PCC has in place the relevant policies, procedures, contracts and job descriptions for these posts and auto-enrolment pensions for the staff. Full-time staff members have an annual appraisal.

There are a number of groups which report to the PCC and whose members are responsible for specific areas of the church's activities, these vary from year to year according to the current priorities for the year but always include:

### *Standing and Finance Committee*

This committee is made up of the Incumbent, Assistant Minister, Churchwardens, Treasurer and any Deputy Churchwardens. It has power to transact the business of the PCC between its meetings subject to any directions given by the Council. The committee meets prior to each PCC meeting to consider outstanding issues and plan the PCC Agenda.

### *Fabric group*

This group exists to ensure that the fabric of the church building is properly maintained and that the findings of the quinquennial inspection are acted upon. It reports to the PCC after each meeting. The membership is agreed by the PCC each year.

### *Mission-link group*

Each year the church supports partner organisations in mission work in Kingston, the UK and overseas through prayer and financial giving. The PCC has delegated authority to this group to agree the distribution of the mission funds and report this to the PCC. Membership of this group is also agreed by the PCC each year.

### **Risk management**

The PCC has reviewed the strategic and operational risks it faces. The major risks identified and steps taken to mitigate these risks are as follows:

- *Property fire or theft.* Insurance cover is maintained against both these risks. Fire inspections are carried out annually by a suitably qualified and experienced professional and fire extinguishers are tested and replaced as advised. The lightning conductor is also inspected and tested every three years, the electrical circuits every five years and portable appliances and gas boilers every year.

## St Paul's Kingston - Annual Report 2020 (Continued)

- *Misappropriation of funds.* The budgeted expenditure for each year is approved by the full PCC. The Standing and Finance Committee operates a system of controls including analytical reviews and segregation of duties that are designed to mitigate against any potential for the misappropriation of funds. The amounts of cash held at any one time are not material to the Parish. Two signatories are required for all payments. All matters involving unbudgeted expenditure in excess of £1,500 are put to the full PCC.
- *Revenue falling below committed expenditure.* The level of giving is carefully monitored throughout the year, and the financial situation (income and expenditure) is reported quarterly to the congregation through the church news sheet. Any anticipated deficit is addressed through a review of committed expenditure and by drawing the congregation's attention to the need for increased giving.
- *Allegations of inappropriate behaviour against persons acting on behalf of the parish.* All new employees are subject to a careful recruitment process. Through the Diocese, the parish conducts DBS checks on all those involved in ministry to children, young people and vulnerable adults; and follows the guidelines set out in 'A Safe Church' for all activities and in responding to allegations.

### Public benefit

The members of the PCC are aware of the Charity Commission guidance on public benefit, and are confident that by promoting the work of the Church of England in the parish of Kingston Hill it provides public benefit by:

- providing facilities for public worship;
- pastoral care for both its members and others, including the sick and the bereaved;
- the teaching of Christianity through sermons, courses and small groups;
- the occasional offices (baptisms, thanksgivings, weddings, wedding blessings, funerals, memorial and bereavement services) for members of the local community;
- leading collective worship in schools, and putting on holiday clubs during school holidays;
- running groups for pre-school children and their carers, as well as a number of additional events for families;
- providing an over-55s club open to all in the community;
- building community for and supporting young people;
- supporting other charities in the UK and overseas;
- promoting Christian values and service by members of the Church in the community, to the benefit of individuals and society as a whole.

### Objectives and Activities

The primary objective of St Paul's PCC 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 in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main objectives of the PCC are to help St Paul's follow our mission statement: To be a people who, through encounter, transformation and love, are growing in their life with God:

- Encounter – with God the Father through His Son, the Word, by His Spirit.
- Transformation – through a loving, healing and liberating relationship with God.
- Love – and care for one another, those around us and all God's creation

In 2020, the work to achieve these has been affected by the Coronavirus Pandemic, however the PCC oversaw the following during 2020:

- Rainbows, Mini Rainbows and Rainbows Kingsnympton, Baby Rainbows and Dads do Rainbows (held on a Saturday morning once a month) continued to thrive until these were forced to close due to covid-19.
- In November 2020 a new support group for new mums with their babies, called Sanctuary, was started.
- Evergreens continued with its programme of activities for those at the other end of the age spectrum by offering activities for the over 55s both inside the church and from the local community, until they were forced to stop in person meetings due to covid-19. During the pandemic the committee has kept in contact with members and have arranged gift deliveries.

## **St Paul's Kingston - Annual Report 2020 (Continued)**

- We continued having a midweek communion service followed by a light lunch on the third Thursday of each month, although this also had to stop due to covid-19. This is aimed at anyone at home during the week, but with a particular emphasis on the elderly.
- The church's relationship with St Paul's School continued to flourish.
- The HangOut, monthly meetings for children in Key Stage 2 and Key Stage 3, continued to prove popular. Although restricted at times, these have continued when possible during the pandemic.
- We have set up various small groups for our youth, meeting online during the pandemic; when it has been possible we have run weekly in-person socials for the youth.
- At the beginning of 2020 we ran a Parenting Course for those with children aged 0-10 years.
- Church members again ran the marriage course Hold Me Tight, this time online, which proved popular with people from the church and local community.
- The women's ministry continued to put on a range of much appreciated events.
- A number of visiting speakers reported on the work of the mission partners we support financially.
- At the end of the year, in order to give thanks for God's generosity to us, we held a gift day where all of the monies raised were given to three of our partner charities.
- We continued to seek to reach out to and bless our local community. We have a collection box for the local Foodbank in church each week.
- During covid-19, we have live-streamed our 10.30am Sunday service on Facebook, and when possible have run a short socially distanced 9am Holy Communion service; both services are available afterwards on our YouTube channel.
- We email most members of the church weekly with information and resources, including a weekly written reflection based on the lectionary readings, prayer resources and activities for children, and post these to members without internet.
- We set up and run a Neighbourhood help group, which has done shopping and collected prescriptions for those needing help.
- We have set up a PrayerLine to pray for immediate needs of those in our community.
- We have run online quiz nights to help build and maintain relationships while meeting in person is not possible. These have been great outreach opportunities.
- In October 2020, Dale Kirk was licenced as a Reader.

### **Volunteers**

All the above objectives and achievements rely on the enormous contribution made by church members as unpaid volunteers in the activities of the church. The PCC, itself comprised mainly of volunteers, acknowledges with thanks the crucial importance of the time and skills provided by so many church members to enable the ministry of St Paul's to flourish.

### **Achievements and performance**

#### *Review of the year*

The full PCC met six times during the year, mostly via Zoom, with an average level of attendance of 90%. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary. The APCM was delayed until October due to the coronavirus pandemic. The PCC continued to oversee the life, work and mission of the church, including a reminder of the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The PCC gave consideration at the first meeting of the newly appointed Council to its remit and purpose, as set out in the Church of England's Representation Rules. We also considered a wide range of issues, including the following (by no means an exhaustive list):

- Reappointed Ms Sarah Urry and appointed Ms Dorothy Kwagala-Igaga as foundation governors of St Paul's Primary School.
- Following the resignation of our Youth Pastor, the PCC was unsuccessful in recruiting a new full time Youth Pastor, and instead approved the appointment of a part time Acting Youth Pastor.
- The PCC successfully recruited a part-time Administrator to support our Operations Manager.
- The PCC approved the recruitment of a full time Community Pastor to be appointed in 2021.
- The PCC was updated on the churches work among children and young people.

## **St Paul's Kingston - Annual Report 2020 (Continued)**

- We received reports on Safeguarding at St Paul's and renewed our adherence to the Safe Church policy.
- The voluntary contribution to Southwark Diocese, known as the Parish Support Fund, was discussed and a pledge of £118,500 for 2021 was agreed.
- We received reports on Deanery Synod meetings.
- We received the Quinquennial Inspection Report for 2020.

As in previous years, the PCC worked harmoniously and well together over the year, with good levels of attendance and participation in meetings. There continues to be a good balance of new and experienced members on the council. Our committees served us well and reported on their meetings to the full council. At every meeting the PCC examines our financial position, and were grateful to God and his people for their generosity in supporting the churches work in Kingston and beyond.

### ***Church Attendance***

All are welcome to attend our regular services, both online and in person. As of October 2020, there are 194 parishioners on the Church Electoral Roll. 11 names were added during the year and 2 were removed either through death or because they moved away from the parish.

### **Financial review**

- The COVID-19 restrictions from March 2020 resulted in reductions in income from church lettings, collections at services and church groups' activities, however regular monthly standing orders and bank transfer receipts were up on last year which together with a bequest from the estate of Glyn Macaulay resulted in income exceeding the 2020 budget by over £2,000. A truly outstanding result demonstrating the faithfulness of our regular givers in challenging times. Expenditure was down by £40,000 largely due to the planned reduction to the Parish Support Fund payment to the diocese and the effects of the restrictions to church activities.
- We finished the year with a Surplus of £69,795 on the General Fund with income of £356,217, expenditure of £286,422 and after net transfers to other funds of £61,888 the balance on the General Fund increased by £7,866.
- From this surplus General Fund transfers to designated funds were £12,000 to Church Repairs to provide for repairs required following the quinquennial survey carried out in the year. These include those to the church flooring and lower roofs; £9,500 to Youthwork being the underspend in 2020 and £45,000 to Church Development for future improvements to the church building.
- Under our policy of giving at least 10% of our General Fund income (before grants) to mission and relief charities, this giving amounted to £35,000. It included support for Helen & Paul Hutchinson in their work for WEC, Oxygen, Insight (working in Kingston schools), Kingston Churches Action on Homelessness, and seven other mission and relief agencies working at home and abroad. See note 13 of the Financial Statements.

### **Reserves policy**

It is PCC policy to aim to maintain a balance on its General Fund which is sufficient to enable payments to be made when they become due and to enable current activities to continue in the short term, should funding fall or significant unforeseen expenditure be required. The PCC aims to have balances equivalent to 3 months' of budgeted General Fund expenditure. In 2021 this amounts to £85,085. The closing balance this year of £104,718 meets this aim. The PCC keeps both this policy and its implementation under regular scrutiny.

### **Future Plans**

1. In 2021 and subsequent years, the PCC aims to build on the initiatives undertaken in the past in furtherance of its stated objectives.
2. We will appoint a Community Pastor to work alongside the PCC, current staff and volunteers to deepen our community with one another and encourage and enable us to engage with and love the communities in which God has placed us.
3. We will look at staffing provision for youth and children's ministry at St Paul's to ensure that it is fit to meet our vision and goals.

## **St Paul's Kingston - Annual Report 2020 (Continued)**

4. We look forward to welcoming a training curate to St Paul's in July 2021
5. We will review what way the structures and culture of St Paul's create barriers to the equality and inclusion of all God's children in our community and worship.
6. We will continue in a life of worship, prayer and obedience, seeking to spur one another on in the whole of life to know the presence of God through his Holy Spirit and make known the Good News of Jesus.
7. Release the people of God to serve him in alignment with the gifts that he has given them and the place to which he has called them.
8. To ensure that, while we continue to trust in God for the provisions we need for his service, we are good stewards of the financial resources that are entrusted to us and that St Paul's has a secure footing on which to move forward.
9. Continue our feasibility study into the use of our buildings and how they can be reordered to effectively meet the needs of our ministry here in Kingston.
10. In response to the Coronavirus pandemic, look for God's guidance as we restart activities and start new things to serve our community in the love of Jesus.

Approved by the PCC on 18th March 2021 and signed on their behalf by the Rev. Adam Rylett (Chairman)

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## **Independent examiner's report to the Parochial Church Council of St Paul's, Kingston Hill**

I report to the charity trustees on my examination of the accounts of the St Paul's, Kingston Hill Parochial Church Council (the Church) for the year ended 31 December 2020 set out on pages 9 to 15.

### **Responsibilities and basis of report**

As the charity's trustees 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 Church's accounts as carried out under section 145 of the 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.

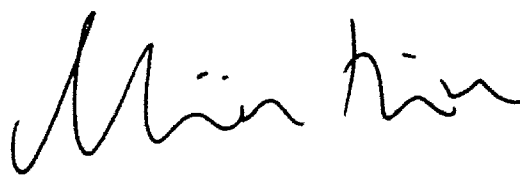
### **Independent examiner's statement**

Since the Church'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 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 Church 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.



Miriam Hickson CTA FCA  
Jacob Cavenagh & Skeet  
5 Robin Hood Lane  
Sutton  
Surrey  
SM1 2SW

Date: 22/03/2021



**ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 December 2020**

| <b>Income</b>                   | <i>Note</i> | <b>Restricted</b>                   |                               |                             | <b>Restricted</b>                   |                               |                             |
|---------------------------------|-------------|-------------------------------------|-------------------------------|-----------------------------|-------------------------------------|-------------------------------|-----------------------------|
|                                 |             | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Income<br/>Funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Income<br/>Funds<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
| <b>Income from:</b>             |             |                                     |                               |                             |                                     |                               |                             |
| Donations and legacies          | 2(a)        | 342,189                             | 12,074                        | 354,263                     | 328,841                             | 26,166                        | 355,007                     |
| Church activities               | 2(b)        | 13,395                              | 0                             | 13,395                      | 20,812                              | 13,934                        | 34,746                      |
| Other trading activities        | 2(c)        | 415                                 | 0                             | 415                         | -                                   | 872                           | 872                         |
| Investments                     | 2(d)        | 218                                 | 55                            | 273                         | 157                                 | 119                           | 276                         |
| <b>Total</b>                    |             | <b>356,217</b>                      | <b>12,129</b>                 | <b>368,346</b>              | <b>349,810</b>                      | <b>41,091</b>                 | <b>390,901</b>              |
| <b>Expenditure</b>              |             |                                     |                               |                             |                                     |                               |                             |
| <b>Expenditure on:</b>          |             |                                     |                               |                             |                                     |                               |                             |
| Church activities               | 3(a)        | 286,422                             | 19,031                        | 305,453                     | 328,096                             | 33,527                        | 361,623                     |
| <b>Total</b>                    |             | <b>286,422</b>                      | <b>19,031</b>                 | <b>305,453</b>              | <b>328,096</b>                      | <b>33,527</b>                 | <b>361,623</b>              |
| <b>Net income/(expenditure)</b> |             | <b>69,795</b>                       | <b>(6,902)</b>                | <b>62,893</b>               | <b>21,714</b>                       | <b>7,564</b>                  | <b>29,278</b>               |
| <b>Transfers between funds</b>  |             | <b>4,612</b>                        | <b>(4,612)</b>                | <b>-</b>                    | <b>4,608</b>                        | <b>(4,608)</b>                | <b>-</b>                    |
| <b>Net movement in funds</b>    |             | <b>74,407</b>                       | <b>(11,514)</b>               | <b>62,893</b>               | <b>26,322</b>                       | <b>2,956</b>                  | <b>29,278</b>               |
| <b>Reconciliation of funds:</b> |             |                                     |                               |                             |                                     |                               |                             |
| Total funds brought forward     |             | 106,658                             | 23,415                        | 130,073                     | 80,336                              | 20,459                        | 100,795                     |
| Total funds carried forward     |             | 181,065                             | 11,901                        | 192,966                     | 106,658                             | 23,415                        | 130,073                     |

The notes on pages A-11 to A-15 form part of these financial statements

**ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL**

**BALANCE SHEET**

**at 31 December 2020**

|  | <i>Note</i> | <b>2020</b><br>£ | <b>2019</b><br>£ |
|--|-------------|------------------|------------------|
| <b>Fixed Assets</b>                            |             |                  |                  |
| Tangible assets                                | 5           | <u>1,349</u>     | -                |
|  |             | <u>1,349</u>     | -                |
| <b>Current Assets</b>                          |             |                  |                  |
| Debtors and prepayments                        | 7           | 14,855           | 19,000           |
| Short term deposits                            |             | 92,768           | 32,529           |
| Cash at bank and in hand                       |             | <u>96,084</u>    | <u>99,074</u>    |
| <b>Total current assets</b>                    |             | <b>203,707</b>   | <b>150,603</b>   |
| <b>Liabilities:</b>                            |             |                  |                  |
| Creditors: amounts falling due within one year | 8           | <u>(12,090)</u>  | <u>(20,530)</u>  |
| <b>Net Current Assets</b>                      |             | <b>191,617</b>   | <b>130,073</b>   |
| <b>Total Net Assets</b>                        |             | <b>192,966</b>   | <b>130,073</b>   |
| <b>Funds of the Parish</b>                     |             |                  |                  |
| Unrestricted funds                             | 9&10        | 181,065          | 106,658          |
| Restricted income funds                        | 9&10        | <u>11,901</u>    | <u>23,415</u>    |
| <b>Total funds</b>                             |             | <b>192,966</b>   | <b>130,073</b>   |

Approved by the Parochial Church Council on 18th March 2021 and signed on its behalf by:

The Revd. Adam Rylett (Chairperson)

Mr Derek Strathearn (Treasurer)

The notes on pages A-11 to A-15 form part of these financial statements

# ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

### 1. ACCOUNTING POLICIES

#### *Basis of preparation*

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention in pounds sterling rounded to the nearest pound. The going concern basis has been used in the preparation of the accounts and there are no material uncertainties relating to going concern. The PCC have considered the impact of the government COVID-19 restrictions on the future income of the PCC including examining cashflow forecasts and are satisfied that the going concern basis in preparing the accounts is appropriate. These accounts do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

#### *Funds*

Restricted funds must be spent on restricted purposes and details of the funds held and the restrictions provided are shown in notes 9 and 10. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes and designated funds are amounts set aside by the PCC for major repairs, a specific ministry or a future project.

#### *Income*

Planned giving, collections and donations are recognised when received. Tax recoverable is recognised when the income to which it relates is received. Grants and legacies are accounted for when the PCC is entitled to the amounts due. Interest is accrued and all other income, including church lettings, is recognised when it is receivable. All income is accounted for gross. The value of voluntary help received is not included in the accounts but is described in the PCC's annual report.

#### *Expenditure and liabilities*

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish support fund contributions are accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. All administration costs are deemed to support church activities and are classified as support costs in note 3(a).

#### *Fixed assets*

Consecrated and beneficed property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishing, whether maintenance or improvement, is written off as expenditure in the financial statements.

Fixed assets are stated at cost less provision for depreciation. Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less, or if fully funded by specific donations, are written off when the asset is acquired.

#### *Current assets*

Short-term deposits comprise cash held on deposit with the CBF Church of England Funds.

# ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

|   | Unrestricted Funds | Restricted Income Funds | TOTAL FUNDS    |                |
|---|--------------------|-------------------------|----------------|----------------|
|   |                    |                         | 2020           | 2019           |
|   | £                  | £                       | £              | £              |
| <b>2. Income from:</b>                          |                    |                         |                |                |
| <b>2(a) Donations and legacies</b>              |                    |                         |                |                |
| Gift aid donations                              | 232,801            |                         | 232,801        | 225,495        |
| Tax recoverable                                 | 59,824             |                         | 59,824         | 58,848         |
| Other donations                                 | 27,779             |                         | 27,779         | 30,530         |
| Collections at services                         | 1,443              |                         | 1,443          | 10,189         |
| Gift day  |                    | 9,871                   | 9,871          | 21,010         |
| Sundry donations - catering & miscellaneous     | 229                |                         | 229            | 1,056          |
| Grants: Listed Places of Worship Scheme - VAT   | 113                |                         | 113            | 2,723          |
| Donations, appeals and Legacies                 | 20,000             |                         | 20,000         | 250            |
| Tax recovered on gift-aided appeals & donations |                    | 2,203                   | 2,203          | 4,906          |
|   | <b>342,189</b>     | <b>12,074</b>           | <b>354,263</b> | <b>355,007</b> |
| <b>2(b) Church activities</b>                   |                    |                         |                |                |
| Church lettings                                 | 9,449              |                         | 9,449          | 18,631         |
| Fees for weddings & funerals                    | 389                |                         | 389            | 837            |
| Church groups income                            | 3,557              |                         | 3,557          | 13,934         |
| Outreach events receipts                        |                    |                         |                | 1,344          |
|   | <b>13,395</b>      | <b>-</b>                | <b>13,395</b>  | <b>34,746</b>  |
| <b>2(c) Other trading activities</b>            |                    |                         |                |                |
| Fundraising events & activities                 | 415                |                         | 415            | 872            |
|   | <b>415</b>         | <b>-</b>                | <b>415</b>     | <b>872</b>     |
| <b>2(d) Investments</b>                         |                    |                         |                |                |
| Interest  | 218                | 55                      | 273            | 276            |
| <b>TOTAL</b>                                    | <b>358,217</b>     | <b>12,129</b>           | <b>368,346</b> | <b>390,901</b> |
| <b>3. Expenditure on:</b>                       |                    |                         |                |                |
| <b>3(a) Church activities</b>                   |                    |                         |                |                |
| Missionary and charitable giving (note 13):     |                    |                         |                |                |
| Church overseas:                                |                    |                         |                |                |
| - missionaries and mission societies            | 10,000             | 3,941                   | 13,941         | 23,355         |
| - relief and development agencies               | 25,000             | 14,487                  | 39,487         | 32,350         |
| Home missions and other UK Charities            | 577                | 603                     | 1,180          | 2,021          |
| Parish relief and other gifts                   | <b>35,577</b>      | <b>19,031</b>           | <b>54,608</b>  | <b>57,726</b>  |
| Ministry: Diocesan Parish Support Fund          | 118,900            |                         | 118,900        | 150,000        |
| Clergy expenses                                 | 1,261              |                         | 1,261          | 1,335          |
| Childrens' and youthwork costs                  | 55,489             |                         | 55,489         | 55,165         |
| Outreach costs                                  | 995                |                         | 995            | 3,094          |
| Church groups costs                             | 1,309              |                         | 1,309          | 7,112          |
| Upkeep of services                              | 7,458              |                         | 7,458          | 10,861         |
| Church running expenses                         | 19,714             |                         | 19,714         | 21,960         |
| Church & vicarage maintenance                   | 2,130              |                         | 2,130          | 13,577         |
| Heating system renewal                          |                    |                         |                | 4,750          |
| Equipment purchases & depreciation              | 3,026              |                         | 3,026          | 2,120          |
| Training courses & conferences                  | 1,374              |                         | 1,374          | 2,613          |
| Support costs: staff                            | 31,259             |                         | 31,259         | 26,388         |
| stationery and office                           | 3,220              |                         | 3,220          | 3,722          |
| Surveyor's Fees                                 | 3,570              |                         | 3,570          |                |
| External Examiner's Fees                        | 1,140              |                         | 1,140          | 1,200          |
| <b>TOTAL</b>                                    | <b>286,422</b>     | <b>19,031</b>           | <b>305,453</b> | <b>361,623</b> |
| <b>4. STAFF COSTS</b>                           | <b>2020</b>        | <b>2019</b>             |                |                |
|   | <b>£</b>           | <b>£</b>                |                |                |
| Wages and salaries                              | 82,773             | 76,585                  |                |                |
| Social security costs                           | 3,050              | 3,651                   |                |                |
| Pension & life insurance costs                  | 4,615              | 4,337                   |                |                |
|   | <b>90,438</b>      | <b>84,573</b>           |                |                |

# ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

### 4. STAFF COSTS (continued)

The average number of employees during the year was 7 (2019:6) and comprised full time: an operations manager, and a children's & family worker and part time: a youth pastor, an administrator, a pianist and two cleaners. All the staff are enrolled in the Pension Builder 2014 Scheme of the Church Workers Pension Fund for lay staff. The scheme is administered by the Church of England Pensions Board. The scheme is a defined benefit 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 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 contributions payable of £4,217 (2019: £3,955).

No employee's remuneration exceeded £60,000 in the year.

The Vicar and Assistant Minister, members of the PCC, were reimbursed expenses amounting to £1,240 (2019: £1,335). No other payments were made to PCC members.

### 5. FIXED ASSETS

| <i>Tangible assets</i> |                   | Office, audio and kitchen equipment |
|------------------------|-------------------|-------------------------------------|
|                        |                   | £                                   |
| Cost                   | b/f at 1.1.2020   | 12,620                              |
|                        | Additions in year | 1,799                               |
|                        | c/f at 31.12.2020 | <u>14,419</u>                       |
| Depreciation           | b/f at 1.1.2020   | 12,620                              |
|                        | Charge in year    | 450                                 |
|                        | c/f at 31.12.2020 | <u>13,070</u>                       |
| Net Book Value         | b/f at 1.1.2020   | -                                   |
|                        | c/f at 31.12.2020 | <u>1,349</u>                        |

### 6. ANALYSIS OF NET ASSETS BY FUND

|                     | Unrestricted Funds | Restricted Income Funds | 2020 Total     | Unrestricted Funds | Restricted Income Funds | 2019 Total     |
|---------------------|--------------------|-------------------------|----------------|--------------------|-------------------------|----------------|
|                     | £                  | £                       | £              | £                  | £                       | £              |
| Fixed Assets        | 1,349              | -                       | 1,349          | -                  | -                       | -              |
| Current Assets      | 191,806            | 11,901                  | 203,707        | 125,275            | 25,328                  | 150,603        |
| Current Liabilities | (12,090)           | -                       | (12,090)       | (18,617)           | (1,913)                 | (20,530)       |
|                     | <u>181,065</u>     | <u>11,901</u>           | <u>192,966</u> | <u>106,658</u>     | <u>23,415</u>           | <u>130,073</u> |

### 7. DEBTORS

|                                | 2020          | 2019          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| a) Unrestricted funds:         |               |               |
| Tax recoverable                | 11,279        | 11,591        |
| Prepayments and accrued income | 1,423         | 2,503         |
|                                | <u>12,702</u> | <u>14,094</u> |
| b) Restricted income funds:    |               |               |
| Tax recoverable                | 2,153         | 4,908         |
|                                | <u>14,855</u> | <u>19,000</u> |

### 8. LIABILITIES:

|                                 | 2020          | 2019          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Amounts falling due in one year |               |               |
| a) Unrestricted funds:          |               |               |
| Accruals for goods and services | 4,040         | 6,014         |
| Payroll                         | 2,794         | 5,935         |
| Other creditors                 | 5,256         | 6,668         |
|                                 | <u>12,090</u> | <u>18,617</u> |
| b) Restricted income funds:     |               |               |
| Accruals for goods and services | -             | 1,913         |
| Total Liabilities               | <u>12,090</u> | <u>20,530</u> |

# ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

### 9. FUNDS

#### Designated:

The Church Repairs Fund is for major repairs & renewals to the church building.

The Youthwork Fund is for expenditure supporting the youthwork of the church.

The Church Development Fund is for the redevelopment of the church building.

#### Restricted:

The Pastoral Fund is for the pastoral needs within the ministry of St Paul's.

The balance on the Rainbows Fund was transferred to the General Fund to reflect that it had arisen from attendance charges rather than donations and it was therefore not restricted. As Rainbows are such an integral part of church activities it is appropriate to report these as part of the General Fund.

The Music Fund is for the purchase of music equipment used in worship in the Church.

The Minibus Fund is available for the provision of transport for church activities.

The Chair Fund is for the replacement of the church chairs which were purchased in 2010.

Specific collections are those amounts received by the church for particular appeals, charities, missions or relief agencies (see also note 13).

### 10. SUMMARY OF FUND MOVEMENTS

| During 2020                | Balance at<br>1 January<br>2020 | Income         | Expenditure      | Transfers<br>between<br>funds | Net<br>movement<br>in funds | Balance at<br>31 December<br>2020 |
|----------------------------|---------------------------------|----------------|------------------|-------------------------------|-----------------------------|-----------------------------------|
|                            | £                               | £              | £                | £                             | £                           | £                                 |
| Unrestricted:              |                                 |                |                  |                               |                             |                                   |
| General Fund               | 96,852                          | 356,176        | (286,422)        | (61,888)                      | 7,866                       | 104,718                           |
| Designated: Church Repairs | 3,532                           | 15             |                  | 12,000                        | 12,015                      | 15,547                            |
| Youthwork Fund             | 6,274                           | 26             |                  | 9,500                         | 9,526                       | 15,800                            |
| Church Development Fund    |                                 |                |                  | 45,000                        | 45,000                      | 45,000                            |
|                            | <b>106,658</b>                  | <b>356,217</b> | <b>(286,422)</b> | <b>4,612</b>                  | <b>74,407</b>               | <b>181,065</b>                    |
| Restricted:                |                                 |                |                  |                               |                             |                                   |
| Pastoral Fund              | 8,239                           | 34             | (603)            |                               | (569)                       | 7,670                             |
| Rainbows Fund              | 4,612                           |                |                  | (4,612)                       | (4,612)                     | -                                 |
| Music Fund                 | 2,903                           | 12             |                  |                               | 12                          | 2,915                             |
| Minibus Fund               | 182                             | 1              |                  |                               | 1                           | 183                               |
| Chair Fund                 | 777                             | 3              |                  |                               | 3                           | 780                               |
| Specific Collections       | 6,702                           | 12,079         | (18,428)         |                               | (6,349)                     | 353                               |
|                            | <b>23,415</b>                   | <b>12,129</b>  | <b>(19,031)</b>  | <b>(4,612)</b>                | <b>(11,514)</b>             | <b>11,901</b>                     |
| <b>Total</b>               | <b>130,073</b>                  | <b>368,346</b> | <b>(305,453)</b> | <b>-</b>                      | <b>62,893</b>               | <b>192,966</b>                    |
| During 2019                | Balance at<br>1 January<br>2019 | Income         | Expenditure      | Transfers<br>between<br>funds | Net<br>movement<br>in funds | Balance at<br>31 December<br>2019 |
|                            | £                               | £              | £                | £                             | £                           | £                                 |
| Unrestricted:              |                                 |                |                  |                               |                             |                                   |
| General Fund               | 77,187                          | 348,511        | (326,454)        | (2,392)                       | 19,665                      | 96,852                            |
| Designated: Church Repairs | 3,149                           | 25             | (1,642)          | 2,000                         | 383                         | 3,532                             |
| Youthwork Fund             |                                 | 1,274          |                  | 5,000                         | 6,274                       | 6,274                             |
|                            | <b>80,336</b>                   | <b>349,810</b> | <b>(328,096)</b> | <b>4,608</b>                  | <b>26,322</b>               | <b>106,658</b>                    |
| Restricted:                |                                 |                |                  |                               |                             |                                   |
| Pastoral Fund              | 9,379                           | 66             | (1,206)          |                               | (1,140)                     | 8,239                             |
| Rainbows Fund              | 2,315                           | 14,413         | (7,508)          | (4,608)                       | 2,297                       | 4,612                             |
| Church Repairs Fund        | 3,108                           | -              | (3,108)          |                               | (3,108)                     | -                                 |
| Music Fund                 | 2,881                           | 22             |                  |                               | 22                          | 2,903                             |
| Minibus Fund               | 181                             | 1              |                  |                               | 1                           | 182                               |
| Chair Fund                 | 771                             | 6              |                  |                               | 6                           | 777                               |
| Specific Collections       | 1,824                           | 26,583         | (21,705)         |                               | 4,878                       | 6,702                             |
|                            | <b>20,459</b>                   | <b>41,091</b>  | <b>(33,527)</b>  | <b>(4,608)</b>                | <b>2,956</b>                | <b>23,415</b>                     |
| <b>Total</b>               | <b>100,795</b>                  | <b>390,901</b> | <b>(361,623)</b> | <b>-</b>                      | <b>29,278</b>               | <b>130,073</b>                    |

# ST. PAUL'S KINGSTON HILL PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

### 11. CHURCH HALL

St Paul's Community Hall Trust which holds and manages the Hall in Park Road is a separately registered charity and is connected to the PCC in that the PCC appoints the trustees and PCC members constitute a majority of those trustees. During the years ended 31 December 2020 and 2019 the PCC received grants totalling £nil from this charity.

### 12. RELATED PARTY TRANSACTIONS

During the year Mrs G Rylett, the Vicar's wife, joined the staff team as Acting Part-time Youth Pastor and received remuneration of £3,930.

### 13. GRANTS

| Missionary Societies and Charities       | Note       | 2020          | 2019          |
|--|------------|---------------|---------------|
|  |            | £             | £             |
| <i>Tithed grants from PCC Funds</i>      |            |               |               |
| General Fund                             |            |               |               |
| Helen & Paul Hutchinson                  |            | 5,000         | 5,000         |
| Insight                                  |            | 5,000         | 5,000         |
| Oxygen                                   |            | 5,000         | 5,000         |
| Kingston Churches Action on Homelessness |            | 3,000         | 5,000         |
| Hope Health Action                       |            | 5,000         | 4,000         |
| Christians Against Poverty               |            | 3,000         | 2,000         |
| MAF (UK)                                 |            | 3,000         | 1,500         |
| The Lunchbowl Network                    |            | 2,000         | 2,000         |
| Christianity Solidarity Worldwide        |            | 1,500         | 1,500         |
| A Rocha                                  |            | 1,500         |               |
| Voices of Hope                           |            | 1,000         |               |
| Tearfund                                 |            |               | 3,000         |
| <b>TOTAL TITHED GIVING FOR THE YEAR</b>  | <b>(a)</b> | <b>35,000</b> | <b>34,000</b> |
| <i>Sundry Grants</i>                     |            |               |               |
| General Fund                             |            |               |               |
| Parish relief and gifts                  |            | 577           | 815           |
|  |            | 577           | 815           |
| Restricted Income Funds                  |            |               |               |
| Pastoral grants                          |            | 603           | 1,206         |
|  |            | 603           | 1,206         |
| Specific Collections & Grants            |            |               |               |
| Kingston Churches Action on Homelessness |            | 10,546        | 7,350         |
| Tearfund                                 |            | 3,941         | 1,397         |
| Oxygen                                   |            | 3,941         |               |
| Hope Health Action                       |            |               | 6,479         |
| The Lunchbowl Network                    |            |               | 6,479         |
|  |            | 18,428        | 21,705        |
| <b>TOTAL GRANTS FOR THE YEAR</b>         |            | <b>54,608</b> | <b>57,726</b> |

- (a) The PCC makes grants to missionaries, missionary societies, charities and relief agencies totalling at least 10% of its total General Fund's income excluding grants. These payments are decided on annually.