



St Paul's Church, Kingston

Charity Registration No. 1132023

Annual Report and Financial Statements of the Parochial Church Council

for the year ended 31st December 2021

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
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Independent Examiner

Jacob Cavenagh & Skeet
5 Robin Hood Lane
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Parochial Church Council of St Paul's, Kingston Hill Annual Report for 2021

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:

Vicar: Revd Adam Rylett (*Chairperson*)

Assistant Minister: Revd Fiona de Quidt

Assistant Curate: Revd Carolyn Madanat (*from June 2021*)

Churchwardens: Ms Joanna Orrell (*Vice Chairperson*)
Mr Jonathan Melville-Thomas

Elected Members: Mr Soji Abass
Ms Avril Beith (*until April 2021*)
Mr Don Blevin
Ms Joanna Brayton
Mr Mark Hayman
Ms Sarah Jarvis
Mr Christopher Johns (*Deanery Synod Representative*)
Mr Dale Kirk (*Deanery Synod Representative*)
Mr Derek Strathearn (*Treasurer*)
Ms Kerry Thomas
Ms Lis Vernon
Mr Peter Watson (*Diocesan Synod & Deanery Synod Representative*)

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

Ms Lizzie Cronin (*Children's Pastor*)
Ms Caroline Dennis (*PCC Secretary, Operations Manager*)
Ms Ellie Hughes (*Community Pastor*)
Ms Christy Lawrence (*PCC Minute Clerk, Administrator*)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Vicar, Assistant Minister and Assistant Curate), 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

St Paul's Kingston – Annual Report 2021 (Continued)

others, and we aim to have a balance of skills, background and experience where possible. There was one vacancy on PCC and one on Deanery Synod from April 2021.

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 Vicar 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 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 three full time staff, a Children's Pastor, a Community Pastor and an Operations Manager; and three part time staff; a Youth Pastor (12 hours a week), an Administrator (15 hours a week) and a Ministry Assistant (20 hours a week). These staff members have an annual appraisal. 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.

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 Vicar, 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, church finances, staffing matters 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 elects a Mission Link group, often with some non-PCC members, annually after the APCM, to maintain the link between St Paul's and its mission partners; ensuring that members of St Paul's are informed about our mission partners and engaged with them in prayer, two-way communication, and practical and financial support. This group agrees the distribution of the tithe of 10% of unrestricted funds income to be allocated to our partners annually.

St Paul's Kingston - Annual Report 2021 (Continued)

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.
- **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. 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 Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecological, 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 2021, the work to achieve these has continued to be affected by the Coronavirus Pandemic, however the PCC oversaw the following during 2021:

- We appointed a full time Community Pastor in March and a part time Ministry Assistant in May.

St Paul's Kingston – Annual Report 2021 (Continued)

- An assistant curate (Revd Carolyn Madanat) was ordained and joined the team in June.
- Three Rainbows groups (for toddlers and their parents/carers) have restarted and are well attended up to the limits set due to the coronavirus pandemic.
- HangOut, our children's club, is now happening every week with children in years 1-3 coming one week and those in years 4-6 coming the following week.
- Our youth meet weekly, with the younger youth meeting during the 10.30am service and the older youth (years 9-13) meeting on a Sunday evening for worship, teaching and discussion. They also meet regularly for socials and other activities.
- We held a Confirmation service in June and confirmed two of our young people.
- Evergreens restarted its programme of activities for those at the other end of the age spectrum in September, by offering activities for the over 55s both inside the church and from the local community.
- We restarted our midweek communion service followed by a light lunch on the first Thursday of each month. This is aimed at anyone at home during the week.
- We started a monthly prayer meeting (at first on Zoom) which has become a prayer and worship evening called Encounter on the second Thursday of each month.
- In the summer we ran Connect Worship in the vicarage garden to allow people to worship in song and interact safely when this wasn't possible inside.
- We have supported St Paul's school in coming out of covid and continue to run assemblies and services for them. We have also provided pastoral support for parents at the school.
- We ran a weekly online Lent course for the church community.
- At Easter we ran a socially distanced Scavenger Hunt for families in our church and wider community.
- We relaunched a number of Connect groups, including: psalms & stretches, a cycling group, Bible study groups, discussion groups and an art group.
- We ran an Alpha course in the autumn term.
- We have supported a number of asylum seekers being housed locally, including running a conversational English class for them, baptising two of them, and providing Alpha resources in Farsi.
- We have made connections with Christian student ministries in Kingston and participated in student outreach on the streets of Kingston.
- 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 started livestreaming our Sunday services. As people have come back into the building we have continued to livestream both our 9am and 10.30am services on YouTube, both services are available for people to catch up on afterwards.
- Most members of the church receive a weekly email with information and resources, including, prayer resources, updates of activities happening in the church community and suggestions of ways to engage further with God. Members without internet receive a posted version of this.
- We have continued to run a PrayerLine to pray for immediate needs of those in our community.
- We have run online quiz nights to help build and maintain relationships when meeting in person was not possible, and have enabled the running of the Tearfund Big Quiz in November 2021.

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 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 held in hybrid form (due to the coronavirus pandemic) in April. 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. The PCC gave consideration at the first meeting of the newly appointed Council to its remit and

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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):

- Monitored covid rules and guidance and ensured suitable risk assessments and procedures were in place.
- We appointed a Community Pastor (Ellie Hughes) and a Ministry Assistant (Jonathan Crowther) and welcomed an Assistant Curate (Revd Carolyn Madanat)
- We appointed Dr Jo-Ann Taussig as a foundation governor of St Paul's Primary School.
- We approved and completed work on the ambulatory and office roof.
- We approved work on the church trees (to be completed in 2022)
- We investigated and approved replacing the carpet and started the process of approval for this work (awaiting faculty approval).
- We conducted a review of all our Policies.
- We approved a rebrand of the church including new logo and colour scheme.
- The PCC received an update on Children's work and a vision for the future of this work at St Paul's.
- We also received a vision for Community work from our new Community Pastor.
- We ran a workshop on Equality, Diversity & Inclusion.
- We acquired a Contactless Giving Device.
- We set up and trialled the Parish Giving Scheme as a new and more effective way for parishioners to give to St Paul's.
- 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 £119,000 for 2022 was agreed.
- We received reports on Deanery Synod meetings.

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 PCC is split into a number of sub-groups to work on specific items, in 2021 these included: Standing & Finance, Fabric, Mission Link, Equality & Inclusion, Branding & Comms, Worship and AV Planning. These groups have served us well and reported on their meetings to the full council. At every meeting the PCC examines our financial position, and we are grateful to God and his people for their generosity in supporting the church's work in Kingston and beyond.

Church Attendance

All are welcome to attend our regular services, both online and in person. As of April 2021, there are 201 parishioners on the Church Electoral Roll. 7 names were added during the year, none were removed.

Financial review

- The gradual lifting of COVID-19 restrictions during the year on church services held indoors, allowed socially distanced pre-booked services to start from 14 March and services without restrictions from 25 July. This increased income from church lettings, collections at services and church groups' activities and although not matching the levels of 2019 were up on last year's. However the faithful giving from church members by monthly standing orders and bank transfers increased from 2020 levels. A truly outstanding result demonstrating the faithfulness of our regular givers in challenging times. Expenditure was up by £44,000 largely due to additional staff costs and repairs to the lower roofs.
- We finished the year with a Surplus of £33,046 on the General Fund with income of £382,747, expenditure of £349,701 and after net transfers to other funds of £25,000 the balance on the General Fund increased by £8,046.
- From this surplus General Fund transfers to Designated Funds were £20,000 to Church Repairs to provide for works to the church flooring and £5,000 to Youthwork mainly from the underspend in the year.
- Under our policy of giving at least 10% of our General Fund income (before grants) to mission and relief charities this amounted to £36,000. Of this £35,000 was given in 2021 allocated to the charities as recommended by the Mission Link Group. The remaining grant of £1,000 was paid to Tearfund in 2022. The charities supported and the amounts given can be seen in note 13 of the Financial Statements.

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- The PCC registered with the Parish Giving Scheme in September and launched the Scheme to church members in January 2022. This is promoted and paid for by the diocese to encourage growth in the amount of regular giving by church members and to ease the administrative burden on parish finance teams in recording regular donations and reclaiming gift aid. The take up has been encouraging and the quality of the service provided by PGS with their prompt recovery of gift aid and payments to the parish has been excellent.

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 2022 this amounts to £107,582. The closing balance this year of £112,764 meets this aim. The PCC keeps both this policy and its implementation under regular scrutiny.

Future Plans

1. In 2022 and subsequent years, the PCC aims to build on the initiatives undertaken in the past in furtherance of its stated objectives.
2. We will employ a Young Adults and Worship Pastor to minister to this demographic of our community.
3. We look forward to our Assistant Curate, Revd Carolyn Madanat, being ordained priest in July 2022.
4. We will continue to review and evaluate how 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. To look at our patterns of worship and see if they are best meeting the requirements of our community or if any alterations are required.

Approved by the PCC on 22nd March 2022 and signed on their behalf by the Revd Adam Rylett (Chairperson)

A handwritten signature in black ink, appearing to read 'Adam Rylett', is written over a horizontal dotted line.

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 2021 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: 04/04/2022

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income	Note	Funds £	Income Funds £	2021 £	Funds £	Income Funds £	2020 £
Income from:							
Donations and legacies	2(a)	365,929	250	366,179	342,189	12,074	354,263
Church activities	2(b)	16,769	-	16,769	13,395	-	13,395
Other trading activities	2(c)	-	1,018	1,018	415	-	415
Investments	2(d)	83	5	88	218	55	273
Total		382,781	1,273	384,054	356,217	12,129	368,346
Expenditure							
Expenditure on:							
Church activities	3(a)	349,701	1,516	351,217	286,422	19,031	305,453
Total		349,701	1,516	351,217	286,422	19,031	305,453
Net income/(expenditure)		33,080	(243)	32,837	69,795	(6,902)	62,893
Transfers between funds		-	-	-	4,612	(4,612)	-
Net movement in funds		33,080	(243)	32,837	74,407	(11,514)	62,893
Reconciliation of funds:							
Total funds brought forward		181,065	11,901	192,966	106,658	23,415	130,073
Total funds carried forward		214,145	11,658	225,803	181,065	11,901	192,966

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

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

BALANCE SHEET at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	5	4,785	1,349
		<u>4,785</u>	<u>1,349</u>
Current Assets			
Debtors and prepayments	7	38,748	14,855
Short term deposits		92,818	92,768
Cash at bank and in hand		99,186	96,084
		<u>230,750</u>	<u>203,707</u>
Total current assets		230,750	203,707
Liabilities:			
Creditors: amounts falling due within one year	8	(9,732)	(12,090)
		<u>221,018</u>	<u>191,617</u>
Net Current Assets		221,018	191,617
Total Net Assets	6	<u>225,803</u>	<u>192,966</u>
Funds of the Parish			
Unrestricted funds	9&10	214,145	181,065
Restricted income funds	9&10	11,658	11,901
		<u>225,803</u>	<u>192,966</u>
Total funds		225,803	192,966

Approved by the Parochial Church Council on 22nd March 2022 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 PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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 COVID-19 on the future income of the church and having regard to current cash balances and projected income and expenditure for the next 12 months 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 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 PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2021

	Unrestricted Funds	Restricted Income Funds	TOTAL FUNDS	
	£	£	2021 £	2020 £
2. Income from:				
2(a) Donations and legacies				
Gift aid donations	252,628		252,628	232,801
Tax recoverable	63,758	200	63,958	59,824
Other donations	26,671		26,671	27,779
Collections at services	518		518	1,443
Gift day			-	9,871
Sundry donations - catering & miscellaneous			-	229
Grants: Listed Places of Worship Scheme - VAT	2,671		2,671	113
Grants: Other	19,682		19,682	-
Donations, appeals and Legacies			-	20,000
Tax recovered on gift-aided appeals & donations		50	50	2,203
	365,929	250	366,179	354,263
2(b) Church activities				
Church lettings	13,663		13,663	9,449
Fees for weddings & funerals	753		753	389
Church groups income	1,451		1,451	3,557
Outreach events receipts	902		902	-
	16,769	-	16,769	13,395
2(c) Other trading activities				
Fundraising events & activities		1,018	1,018	415
	-	1,018	1,018	415
2(d) Investments				
Interest	83	5	88	273
TOTAL	382,781	1,273	384,054	368,346
3. Expenditure on:				
3(a) Church activities				
Missionary and charitable giving (note 13):				
Church overseas:				
- missionaries and mission societies	2,000		2,000	
- relief and development agencies	10,500	1,018	11,518	13,941
Home missions and other UK Charities	22,500		22,500	39,487
Parish relief and other gifts	1,335	315	1,650	1,180
	36,335	1,333	37,668	54,608
Ministry: Diocesan Parish Support Fund	118,500		118,500	118,900
Clergy expenses	1,159		1,159	1,261
Housing cost - Curate	9,650		9,650	-
Staff costs	8,016		8,016	-
Childrens' and youthwork costs	43,260		43,260	55,489
Outreach & community costs	28,398		28,398	995
Church groups costs	1,639	183	1,822	1,309
Upkeep of services	6,975		6,975	7,458
Church running expenses	21,076		21,076	19,714
Church & vicarage maintenance	22,784		22,784	2,130
Equipment purchases & depreciation	4,648		4,648	3,026
Training courses & conferences	3,209		3,209	1,374
Support costs: staff	40,010		40,010	31,259
stationery and office	2,872		2,872	3,220
Surveyor's Fees			-	3,570
External Examiner's Fees	1,170		1,170	1,140
TOTAL	349,701	1,516	351,217	305,453
4. STAFF COSTS	2021	2020		
	£	£		
Wages and salaries	109,868	82,773		
Social security costs	3,859	3,050		
Pension & life insurance costs	6,191	4,615		
	119,918	90,438		

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2021

4. STAFF COSTS (continued)

The average number of employees during the year was 9 (2020:7) and comprised full time: an operations manager, a children's pastor and a community pastor, and part time: a youth pastor, an administrator, a ministry assistant, 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 amounted to £5,644 (2020: £4,217).

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

The Vicar and Assistant Minister, members of the PCC, were reimbursed expenses amounting to £1,159 (2020: £1,240). No other payments were made to PCC members.

5. FIXED ASSETS

Tangible assets

Office, audio-visual & kitchen
equipment and furniture

		£
Cost	b/f at 1.1.2021	14,419
	Additions in year	5,182
	c/f at 31.12.2021	19,601
Depreciation	b/f at 1.1.2021	13,070
	Charge in year	1,746
	c/f at 31.12.2021	14,816
Net Book Value	b/f at 1.1.2021	1,349
	c/f at 31.12.2021	4,785

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Income Funds	2021 Total	Unrestricted Funds	Restricted Income Funds	2020 Total
	£	£	£	£	£	£
Fixed Assets	4,785	-	4,785	1,349	-	1,349
Current Assets	219,092	11,658	230,750	191,806	11,901	203,707
Current Liabilities	(9,732)	-	(9,732)	(12,090)	-	(12,090)
	<u>214,145</u>	<u>11,658</u>	<u>225,803</u>	<u>181,065</u>	<u>11,901</u>	<u>192,966</u>

7. DEBTORS

	2021 £	2020 £
a) Unrestricted funds:		
Tax recoverable	10,938	11,279
Prepayments and accrued income	27,810	1,423
	<u>38,748</u>	<u>12,702</u>
b) Restricted income funds:		
Tax recoverable	-	2,153
	<u>38,748</u>	<u>14,855</u>

8. LIABILITIES:

Amounts falling due in one year

a) Unrestricted funds:

Accruals for goods and services

Payroll

Other creditors

b) Restricted income funds:

Accruals for goods and services

Total Liabilities

	2021 £	2020 £
Accruals for goods and services	5,362	4,040
Payroll	3,027	2,794
Other creditors	1,343	5,256
	<u>9,732</u>	<u>12,090</u>
Accruals for goods and services	-	-
Total Liabilities	<u>9,732</u>	<u>12,090</u>

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2021

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.

In 2020 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 transport costs for church groups and was fully expended in the year.

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 2021	Balance at 1 January 2021	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2021
	£	£	£	£	£	£
Unrestricted:						
General Fund	104,718	382,747	(349,701)	(25,000)	8,046	112,764
Designated: Church Repairs	15,547	7		20,000	20,007	35,554
Youthwork Fund	15,800	7		5,000	5,007	20,807
Church Development Fund	45,000	20			20	45,020
	181,065	382,781	(349,701)	-	33,080	214,145
Restricted:						
Pastoral Fund	7,670	254	(315)		(61)	7,609
Music Fund	2,915	1			1	2,916
Minibus Fund	183		(183)		(183)	-
Chair Fund	780				-	780
Specific Collections	353	1,018	(1,018)		-	353
	11,901	1,273	(1,516)	-	(243)	11,658
Total	192,966	384,054	(351,217)	-	32,837	225,803

During 2020	Balance at 1 January 2020	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 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
	106,658	356,217	(286,422)	4,612	74,407	181,065
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
	23,415	12,129	(19,031)	(4,612)	(11,514)	11,901
Total	130,073	368,346	(305,453)	-	62,893	192,966

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2021

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 year the PCC received grants from this charity totalling £19,682 (2020: £nil).

12. RELATED PARTY TRANSACTIONS

Mrs G Rylett, the Vicar's wife, is employed part-time by the PCC as the Youth Pastor and received remuneration during the year of £8,070 (2020: £3,930).

13. GRANTS

Missionary Societies and Charities	Note	2021	2020
<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		2,000	3,000
Hope Health Action		5,000	5,000
Christians Against Poverty		3,000	3,000
MAF (UK)		3,000	3,000
The Lunchbowl Network		2,500	2,000
Christianity Solidarity Worldwide		1,000	1,500
A Rocha		1,500	1,500
Middle East Media		2,000	
Voices of Hope			1,000
TOTAL TITHED GIVING FOR THE YEAR	(a)	35,000	35,000
<i>Sundry Grants</i>			
General Fund			
Parish relief and gifts		1,335	577
		<u>1,335</u>	<u>577</u>
Restricted Income Funds			
Pastoral grants		315	603
		<u>315</u>	<u>603</u>
Specific Collections & Grants			
Kingston Churches Action on Homelessness			10,546
Tearfund		1,018	3,941
Oxygen			3,941
		<u>1,018</u>	<u>18,428</u>
TOTAL GRANTS FOR THE YEAR		37,668	54,608

(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.