



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 2022

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
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Parochial Church Council of St Paul's, Kingston Hill

Annual Report for 2022

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

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

Elected Members: Mr Soji Abass
Mr Don Blevin
Ms Joanna Brayton
Ms Nicky Croft (*Deanery Synod Representative, from April 2022*)
Ms Rachel Dennis (*from April 2022*)
Mr Mark Hayman
Ms Amber Minney (*from April 2022*)
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 (*until April 2022*)
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, until August 2022*)
Ms Caroline Dennis (*PCC Secretary & Operations Manager*)
Ms Ellie Hughes (*Parish Safeguarding Officer, from Sept 2022 & 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

St Paul's Kingston – Annual Report 2022 (Continued)

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.

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 relevant information 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 Ellie Hughes, who took over from Lizzie Cronin in September 2022. All Safeguarding Officers attend relevant training for these roles, as do the clergy, Churchwardens, and other 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 (until August 2022), a Community Pastor, an Assistant Pastor: Worship and young adults (from August 2022) and an Operations Manager; and three part time staff; a Youth Pastor (12 hours a week until September 2022, 20 hours a week from October 2022), an Administrator (15 hours a week), an Administrator: children, youth and safeguarding (8 hours a week, from October 2022) and a Ministry Assistant (20 hours a week, until July 2022). 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 Curate, 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 2022 (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 connect 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;
- running groups for pre-school children and their carers (two in church and one in the community at Kingsnympton), as well as a number of additional events for families;
- running a Warm Space Family Drop In (in church) and a Community Warm Space (at Kingsnympton, in partnership with Kingston Achieving for Children)
- providing an over-55s club open to all in the community;
- building community for and supporting youth, students and young adults;
- 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

The PCC, along with the staff team, oversaw the following during 2022:

St Paul's Kingston - Annual Report 2022 (Continued)

- Staffing changes:
 - Our part time Ministry Assistant's contract ended in July 2022, and we hired a full time Assistant Pastor: Worship and young adults (Jonathan Crowther) in August 2022;
 - Our Children's Pastor left in August 2022, and we appointed a part time Administrator: children, youth and safeguarding (Casey Buchner) in October 2022;
- Our Assistant Curate (Revd Carolyn Madanat) was ordained priest in July 2022;
- We changed our service times to 9am, 11am and 7pm from September 2022;
- We have continued to livestream both our 9am and 10.30am/11am services on YouTube, both services are available for people to catch up on afterwards;
- We offered Prayer Ministry Training and relaunched Prayer Ministry after our 9am services;
- We Start the Day with prayer on Tuesdays, Wednesdays and Thursday mornings;
- We continued running a midweek communion service followed by a light lunch once a month on a Thursday. This is aimed at anyone at home during the week;
- We hold a monthly prayer and worship evening called Encounter, usually on a Thursday evening.
- We ran a weekly Lent course for the church community;
- Two weekly groups for toddlers and their parents/carers (called Rainbows) have continued in the church, and one group (St Paul's Stay & Play) runs weekly in the community on the Kingsnympton Estate;
- We run groups for children aged 3 (nursery) to 11 (year 6) during our 10.30/11am service, these are split according to age;
- HangOut, our children's club, continued every week with children in years 1-3 coming one week and those in years 4-6 coming the following week until the end of the school year in July 2022;
- Our youth meet weekly, with the younger youth (years 7-9) meeting during the 10.30am/11am service and the older youth (years 10-13) meeting on a Sunday evening after the 7pm service for worship, teaching and discussion;
- The youth also meet regularly for socials and other activities, and mentoring is available for those youth who want it;
- We hosted a number of youth from Sweden for a weekend as part of their confirmation preparation, with many joint activities with our youth;
- We started a weekly Warm Space Family Drop In (in church), and a Community Warm Space (at Kingsnympton, in partnership with Kingston Achieving for Children);
- We have made connections with Christian student ministries in Kingston and participated in student outreach and evangelism on the streets of Kingston;
- Evergreens continued running its programme of activities for those over 55 both inside the church and from the local community;
- We ran a termly programme of Connect groups including Psalms & Stretches, Song writing and many more;
- We started a Let's have lunch initiative for members of the church to have lunch in each other's homes;
- At Easter we held a family Last Supper, a Meditation at the Cross, and a 3 day 24 hour prayer room from Good Friday to Easter Sunday;
- We ran a number of social events over the summer for the church family to engage in, including church BBQ's;
- We ran a Parenting course in the spring term; the Hold Me Tight Relationship Course in the summer term; and the Living in Love and Faith course in the autumn term;
- We also ran an Alpha course in the autumn term;
- We opened the church for the day of the Queens Funeral, and had a book of Condolences available for people to sign;
- We offered in house Safeguarding training for all volunteers;
- We held First Aid Training for the staff team and key volunteers;
- We held a Volunteer Celebration evening to celebrate the many volunteers who help make St Paul's the active vibrant church it is;
- We attended the New Wine United Summer Conference as a church, including bringing some youth whose families weren't able to attend;
- The staff team attended the HTB Leadership Conference in May 2022 and went on retreat together in September 2022;

St Paul's Kingston - Annual Report 2022 (Continued)

- We continued to seek to reach out to and bless our local community, and have a collection box for the local Foodbank in church;
- 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 enabled the running of the Tearfund Big Quiz in November 2022;
- We have continued to support St Paul's school including:
 - running assemblies weekly;
 - holding special services in the church such as Harvest, Welcome to Reception parents and children, Christmas, Easter and Leavers services;
 - running Psalms & stretches in the school;
 - and provided pastoral support for parents at the school.

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 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 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):

- We monitored covid rules and guidance and ensured suitable risk assessments and procedures were in place as we came out of restrictions and got back to normal pre-covid activity levels in terms of services, church run activities and external hire of the building;
- As our part time Ministry Assistant's contract ran out in July 2022, we hired a full time Assistant Pastor: Worship and young adults in August 2022 (Jonathan Crowther);
- We appointed a part time Administrator: children, youth and safeguarding (Casey Buchner) following the resignation of our Children's Pastor (Lizzie Cronin);
- We appointed a new Inspecting Architect (Nicholas Weeden);
- We appointed new Foundation Governors for St Paul's school;
- We completed the work on the church trees (approved in 2021);
- We investigated and approved replacing the carpet and started the process of faculty approval for this work (we hope to complete this in 2023);
- We approved the replacement of the church noticeboards in line with our new branding (new noticeboards to be put up early in 2023);
- We investigated replacing our sound and AV equipment (to be completed in 2023);
- We conducted a Worship Survey of the congregation and progressed action points from this;
- We changed our service times to 9am, 11am and 7pm from September 2022;
- We updated our Mission Action Plan;
- We continued reviewing and updating our Policies and ensuring their compliance;
- We received a vision for Community work from our Community Pastor;
- We received reports on Safeguarding at St Paul's, renewed our adherence to the Safe Church policy and appointed a new Parish Safeguarding Officer (Ellie Hughes);
- We received reports on Deanery Synod meetings;

St Paul's Kingston – Annual Report 2022 (Continued)

- The voluntary contribution to Southwark Diocese, known as the Parish Support Fund, was discussed and a pledge of £123,000 for 2023 was agreed;
- We agreed our mission giving in support of various mission partners and ensured contact with these charities is maintained;
- We ran a successful Gift Day for three charities in December 2022

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 2022 these included: Standing & Finance, Fabric, Mission Link, Listen, Love and Serve. 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 2022, there are 209 parishioners on the Church Electoral Roll. 14 names were added during the year, 4 were removed due to moving away/changing church and 2 were removed due to death.

We have a number of people attending who are not on the electoral roll for various reasons and a normal Sunday sees around 180 adults and 60 children/youth attend across the three services.

Financial review

- We finished the year with a Surplus of £5,031 on the General Fund with income of £379,593 (2021: £382,747) expenditure of £374,562 (2021: £349,701) and the balance carried forward of £117,795.
- The reduction of £3,154 in the year to General Fund income was due to lower occasional donations partly offset by higher grants, lettings and church group's income
- The increase of £24,861 in the year to General Fund expenditure was largely due to increased staff and energy costs.
- 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 which included the balance on the 2021 tithe of £1,000 due to Tearfund. The charities supported and the amounts given can be seen in note 14 of the Financial Statements.
- The PCC launched the Parish Giving Scheme (PGS) 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.
- In 2023 rises in energy and staff costs as well as the impact of inflation on other church costs will result in increased expenditure at a time when cost of living pressures on the disposable incomes of church members will make increasing donations difficult. We are grateful for God's blessings through his people this year in providing for our finances, and again seek his faithfulness for next year.

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 2023 this amounts to £103,296. The closing balance this year of £117,795 meets this aim. The PCC keeps both this policy and its implementation under regular scrutiny.

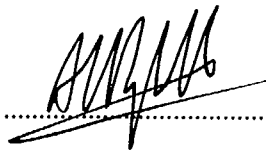
Future Plans

1. In 2023 and subsequent years, the PCC aims to build on the initiatives undertaken in the past in furtherance of its stated objectives.

St Paul's Kingston - Annual Report 2022 (Continued)

2. We will adjust our staff team structure and employ someone to work more closely with our children.
3. We look forward to holding a Confirmation service in March 2023.
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 and seek to eliminate them.
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 study into the use of our buildings and how they can be reordered to effectively meet the needs of our ministry here in Kingston. This includes removing the dais, recarpeting the church and replacing our aging AV equipment.

Approved by the PCC on 28th March 2023 and signed on their behalf by the Revd Adam Rylett (Chairperson)



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Independent examiner's report to the trustees of St Paul's Church, Kingston Hill

I report to the charity trustees on my examination of the accounts of the St Paul's Church, Kingston Hill for the year ended 31 December 2022 set out on pages A-10 to A-16.

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.

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: 3 April 2023

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

Income	Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Income	2022	Funds	Income	2021
		£	£	£	£	£	£
Income from:							
Donations and legacies	2(a)	355,278	36,944	392,222	365,929	250	366,179
Church activities	2(b)	23,565	-	23,565	16,769	-	16,769
Other trading activities	2(c)	-	1,349	1,349	-	1,018	1,018
Investments	2(d)	1,246	155	1,401	83	5	88
Total		380,089	38,448	418,537	382,781	1,273	384,054
Expenditure							
Expenditure on:							
Church activities	3(a)	376,434	1,584	378,018	349,701	1,516	351,217
Other trading activities	3(b)	-	380	380	-	-	-
Total		376,434	1,964	378,398	349,701	1,516	351,217
Net income/(expenditure)		3,655	36,484	40,139	33,080	(243)	32,837
Transfers between funds		-	-	-	-	-	-
Net movement in funds		3,655	36,484	40,139	33,080	(243)	32,837
Reconciliation of funds:							
Total funds brought forward		214,145	11,658	225,803	181,065	11,901	192,966
Total funds carried forward		217,800	48,142	265,942	214,145	11,658	225,803

The notes on pages A-12 to A-16 form part of these financial statements

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

BALANCE SHEET at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	5	6,298	4,785
		<u>6,298</u>	<u>4,785</u>
Current Assets			
Debtors and prepayments	7	27,255	38,748
Short term deposits		94,038	92,816
Cash at bank and in hand		156,503	99,186
		<u>277,796</u>	<u>230,750</u>
Total current assets		277,796	230,750
Liabilities:			
Creditors: amounts falling due within one year	8	(18,152)	(9,732)
		<u>259,644</u>	<u>221,018</u>
Net Current Assets		259,644	221,018
Total Net Assets	6	<u>265,942</u>	<u>225,803</u>
Funds of the Parish			
Unrestricted funds	10&11	217,800	214,145
Restricted income funds	10&11	48,142	11,658
		<u>265,942</u>	<u>225,803</u>
Total funds		265,942	225,803

Approved by the Parochial Church Council on 28th March 2023 and signed on its behalf by:



The Revd Adam Rylett (Chairperson)



Mr Derek Strathearn (Treasurer)

The notes on pages A-12 to A-16 form part of these financial statements

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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 cost of living crisis on the church finances 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 10 and 11. 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 2022

	Unrestricted Funds	Restricted Income Funds	TOTAL FUNDS	
	£	£	2022	2021
	£	£	£	£
2. Income from:				
2(a) Donations and legacies				
Gift aid donations	241,617	1,335	242,952	252,629
Tax recoverable	61,112	2,549	63,661	64,008
Other donations	24,638	-	24,638	26,671
Collections at services	1,993	-	1,993	518
Gift day	-	10,188	10,188	-
Sundry donations - catering & miscellaneous	305	-	305	-
Grants: Listed Places of Worship Scheme - VAT	213	-	213	2,671
Grants: Other	25,400	22,872	48,272	19,682
	355,278	36,944	392,222	366,179
2(b) Church activities				
Church lettings	16,364	-	16,364	13,663
Fees for weddings & funerals	492	-	492	753
Church groups income	5,039	-	5,039	1,451
Outreach events receipts	865	-	865	902
Training receipts	805	-	805	-
	23,565	-	23,565	16,769
2(c) Other trading activities				
Fundraising events & activities	-	1,349	1,349	1,018
	-	1,349	1,349	1,018
2(d) Investments				
Interest	1,246	155	1,401	88
TOTAL	380,089	38,448	418,537	384,054
3. Expenditure on:				
3(a) Church activities				
Missionary and charitable giving (note 14):				
Church overseas:				
- missionaries and mission societies	2,500	10	2,510	2,000
- relief and development agencies	11,500	1,324	12,824	11,518
Home missions and other UK Charities	22,000	-	22,000	22,500
Parish relief and other gifts	1,673	250	1,923	1,650
	37,673	1,584	39,257	37,668
Ministry: Diocesan Parish Support Fund	121,671	-	121,671	118,500
Clergy expenses	2,597	-	2,597	1,159
Housing cost - Curate	18,000	-	18,000	9,650
Staff costs	7,647	-	7,647	8,016
Childrens, youth & young adult's ministry costs	47,117	-	47,117	43,260
Outreach & community costs	32,852	-	32,852	28,398
Church groups costs	2,286	-	2,286	1,822
Upkeep of services	9,450	-	9,450	6,975
Church running expenses	28,780	-	28,780	21,076
Church & vicarage maintenance	7,709	-	7,709	22,784
Equipment purchases & depreciation	5,913	-	5,913	4,648
Training courses & conferences	5,819	-	5,819	3,209
Support costs: staff	42,760	-	42,760	40,010
stationery and office	3,060	-	3,060	2,872
Architect's Fees	1,872	-	1,872	-
External Examiner's Fees	1,228	-	1,228	1,170
	376,434	1,584	378,018	351,217
3(b) Other trading activities				
Fundraising events costs	-	380	380	-
TOTAL	376,434	1,964	378,398	351,217
4. STAFF COSTS				
	2022	2021		
	£	£		
Wages and salaries	120,725	109,868		
Social security costs	4,989	3,859		
Pension & life insurance costs	6,743	6,191		
	132,457	119,918		

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2022

4. STAFF COSTS (continued)

The average number of employees during the year was 9 (2021:9) and comprised full time: an operations manager, a community pastor, an assistant pastor and until August a children's pastor; part time: a youth pastor, two administrators, 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 £6,145 (2021: £5,644).

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

The Vicar, Curate and Assistant Minister, members of the PCC, were reimbursed expenses amounting to £2,597 (2021: £1,159). No other payments were made to PCC members.

5. FIXED ASSETS

Tangible assets

Office, audio-visual & kitchen
equipment and furniture

		£
Cost	b/f at 1.1.2022	19,601
	Additions in year	4,343
	c/f at 31.12.2022	<u>23,944</u>
Depreciation	b/f at 1.1.2022	14,816
	Charge in year	2,830
	c/f at 31.12.2022	<u>17,646</u>
Net Book Value	b/f at 1.1.2022	4,785
	c/f at 31.12.2022	<u>6,298</u>

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Income Funds	2022 Total	Unrestricted Funds	Restricted Income Funds	2021 Total
	£	£	£	£	£	£
Fixed Assets	6,298	-	6,298	4,785	-	4,785
Current Assets	229,654	48,142	277,796	219,092	11,658	230,750
Current Liabilities	(18,152)	-	(18,152)	(9,732)	-	(9,732)
	<u>217,800</u>	<u>48,142</u>	<u>265,942</u>	<u>214,145</u>	<u>11,658</u>	<u>225,803</u>

7. DEBTORS

	2022 £	2021 £
a) Unrestricted funds:		
Tax recoverable	2,620	10,938
Prepayments and accrued income	4,018	27,810
	<u>6,638</u>	<u>38,748</u>
b) Restricted income funds:		
Tax recoverable	2,280	-
Equipment purchase deposit	18,337	-
	<u>20,617</u>	<u>-</u>
Total Debtors	<u>27,255</u>	<u>38,748</u>

8. LIABILITIES:

Amounts falling due in one year

Unrestricted funds:

Accruals for goods and services

Payroll

Other creditors

Total Creditors

	2022 £	2021 £
Accruals for goods and services	13,228	5,362
Payroll	3,396	3,027
Other creditors	1,528	1,343
Total Creditors	<u>18,152</u>	<u>9,732</u>

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2022

9. CAPITAL COMMITMENTS

During the year the PCC entered into a contract for the supply and installation of audio equipment in 2023. The balance due on completion of the contract amounts to £27,400 (2021: £Nil).

10. 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 Music Fund is for the purchase of music and audio equipment used in worship in the Church.

The Young Adults Fund is for the ministry to the Youth & Young Adult's.

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 and include Gift Day donations in December 2022 paid out in 2023.(see also note 14).

11. SUMMARY OF FUND MOVEMENTS

During 2022	Balance at 1 January 2022	Income	Expenditure	Transfers between funds	Net movement in funds	Balance at 31 December 2022
	£	£	£	£	£	£
Unrestricted:						
General Fund	112,764	379,593	(374,562)	-	5,031	117,795
Designated:Church Repairs	35,554	168	(1,872)	-	(1,704)	33,850
Youthwork Fund	20,807	104	-	-	104	20,911
Church Development Fund	45,020	224	-	-	224	45,244
	214,145	380,089	(376,434)	-	3,655	217,800
Restricted:						
Pastoral Fund	7,609	594	(250)	-	344	7,953
Music Fund	2,916	22,907	-	-	22,907	25,823
Young Adults Fund	-	1,107	-	-	1,107	1,107
Chair Fund	780	9	-	-	9	789
Specific Collections	353	13,831	(1,714)	-	12,117	12,470
	11,658	38,448	(1,964)	-	36,484	48,142
Total	225,803	418,537	(378,398)	-	40,139	265,942

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

ST PAUL'S KINGSTON PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2022

12. 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 £41,871 (2021: £19,682).

13. RELATED PARTY TRANSACTIONS

Mrs C Dennis, Rachel Dennis's mother and Mrs G Rylett, the Vicar's wife are both employed by the PCC and received remuneration during the year of £30,875 (2021: £29,405) and £9,887 (2021: £8,070) respectively.

14. GRANTS

Mission Societies and Charities	2022	2021
<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	2,000
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	2,500
Christianity Solidarity Worldwide	1,000	1,000
A Rocha	1,000	1,500
Middle East Media	2,500	2,000
Tearfund - Afghanistan Crisis Appeal	1,000	-
TOTAL TITHED GIVING FOR THE YEAR	36,000	35,000
<i>Sundry Grants</i>		
General Fund		
Parish relief and gifts	1,673	1,335
	1,673	1,335
Restricted Income Funds		
Pastoral grants	250	315
	250	315
Specific Collections & Grants		
Tearfund	1,324	1,018
Middle East Media	10	-
	1,334	1,018
TOTAL GRANTS FOR THE YEAR	39,257	37,668

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