

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WHICKHAM**

**(St. Mary the Virgin, Whickham)**

**Registered Charity Number 1132270**



**Annual Report**  
**Including Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

The Parochial Church Council (PCC) presents its annual report for the year ended 31st December 2021, which includes the financial statements for that year.

Copies of this report/financial statements are submitted to both the Durham Diocese and the Charity Commission in order to meet regulatory requirements.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

St Mary the Virgin Church is situated in Whickham town centre. We are an Anglican Parish Church in the Gateshead West Deanery of the Diocese of Durham.

Our correspondence address is:

The Parish Office  
St Mary's Centre  
Church Chare  
Whickham  
Newcastle upon Tyne  
NE16 4SH

On 22 October 2009 St Mary's was entered in the Central Register of Charities under Charity Registration Number 1132270. Prior to this date the Church was a charity excepted by statutory instrument from registration with the Charity Commission.

### **Main Bankers:**

Barclays Bank PLC  
Leicester  
LE87 2BB

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary's the membership of the PCC consists of the incumbent (The Rector), two churchwardens, diocesan synod members, deanery synod members and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services and members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

Given its wide responsibilities the PCC has a number of committees, each of which dealing with a particular aspect of parish life. These committees, which include Finance, Buildings, Church Life and Pastoral Care, Centre Management, and Events, are all responsible to the PCC and report back to it regularly when their recommendations are discussed and agreed upon as appropriate.

## **Membership of the PCC during 2021:**

<b>Ex Officio members:</b>	<b>Incumbent:</b>	The Reverend Barry J Abbott (Chairman)
	<b>Wardens:</b>	Anne Robertson - Terminated April 2021 Joan Porteous Ann Wilson from April 2021
	<b>Diocesan Synod:</b>	Susan Lister (PCC Secretary) from May 2021
	<b>Deanery Synod:</b>	Jill Abbott Brian Gregory Joan Smith
<b>PCC Elected members:</b>		Sue Gornall (PCC Secretary)- Terminated April 2021 Dorothy Clasper Carole Dixon William Heslop Diana Wright Ian Newton (Treasurer) Kathy Thomson Katherine Walton Margaret Wood

## **AIMS AND PURPOSES**

St Mary's Parochial Church Council [PCC] has a responsibility of co-operating with the incumbent, the Reverend Barry Joseph Abbott, in promoting within the ecclesiastical parish the whole mission of the Church, encompassing pastoral, evangelistic, social and ecumenical practice.

## **OBJECTIVES**

The PCC is committed to serving all in the community and enabling as many people as possible to worship at our church and to become part of our parish community at St Mary's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

To facilitate this work it is important that we maintain the fabric of the church of St Mary the Virgin and the St Mary's Centre buildings.

## **PUBLIC BENEFIT**

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion;

- offering people the opportunity to gather together for worship, prayer and teaching at a range of services and meetings throughout the week;

- providing pastoral care in a variety of ways e.g. visiting the sick, supporting those with special needs, providing help and advice in times of joy [marriage and baptism] or sadness [bereavement];
- offering programmes of teaching to young people in conjunction with relevant events and activities;
- promoting and supporting partnerships with churches, organisations and people involved in the faith, love and hope of Christ in action at home and abroad;
- providing accommodation and facilities for the use of voluntary organisations within the locality;
- participate actively in local events and voluntary work within our community.

## **RISK MANAGEMENT**

The PCC recognises its responsibility for identifying and managing risk.

*FINANCIAL* -As with many charitable organisations, the majority of the PCC's income is the result of voluntary giving, the vast majority of this coming from the generous and committed giving of St Mary's congregation. It is recognised that church membership and the associated giving fluctuates year by year, and the PCC monitors main areas of income and expenditure through monthly budget reports to the Finance Committee and regular updates by the Treasurer at each formal PCC meeting. The current pandemic has significantly impacted on income levels since March 2020 and where necessary expenditure has been reduced accordingly and available government grants claimed. Monthly cash flow reports are produced by the Treasurer and regular budget reports are circulated to the PCC.

The handling of cash is normally subject to dual control procedures where practicable with the objective of minimising potential loss or fraud. However due to the impact of the coronavirus pandemic with its significant reduction in actual income received, the closure of the parish office, and the need for social distancing normal counting and banking arrangements have been temporarily suspended and alternative arrangements have been put in place. The PCC's bank accounts require that two authorised signatories sign each cheque and authorise any standing orders, direct debit mandates, or on-line electronic payments. Bank debit/credit cards are used as authorised by the PCC.

The PCC's financial transactions are recorded on a specialised church accounting software system which includes full audit trail.

As required by charities regulations the annual report and financial statements together supporting working papers are examined each year by an Independent Examiner.

*RESERVES POLICY* – See Note 12 to the Financial Statements for details.

*MAINTENANCE* – Essential maintenance and repair work to the church and PCC property has been carried out throughout the year. All annual inspections in respect of safety, electrical and security requirements have been undertaken as required. Appropriate steps were taken to ensure that when the church was open it met COVID secure requirements regarding cleaning and social distancing. A Quinquennial Architect's Report has been produced during the year and the Buildings Committee is currently considering the recommendations made.

**SAFEGUARDING** –The health, safety and protection of children and young people is regarded as being of paramount importance. Formal policy and procedures are in operation within the parish in line with Diocesan guidelines.

**INSURANCE** – the PCC maintains comprehensive insurance cover in respect of the Church and St Mary's Centre and associated activities. The relevant certificates and safety notices are displayed as required.

## **CHAIRMAN'S ANNUAL REPORT**

Through the second year of the pandemic, and with the associated restrictions the challenges to ministry & mission have continued. Once again, I find myself feeling thankful of the work and understanding shown by you, our members, the PCC and Committees for your work and engagement in meeting all difficulties with a positive 'can do attitude'.

This has allowed St Mary's to continue to move forward, safely, slowly and onward toward the normality we all crave. Our church has remained open wherever possible, we have seen members coming back to worship, committees reforming and a re-designing of our pattern of services which have been adapted as a result of experience, and recognising the power and opportunity of just opening the church on a Saturday morning for private reflection & prayer. Hence 'Prayer Space' has become a regular and popular feature on the 1st, 3rd and 5th Saturdays at 10am-12noon.

I am proud of the dedication of our members in maintaining contact with friends who can't yet return to church. Family and friends networks, a digital weekly news sheet (also a hard copy for those not on-line) and of course the monthly magazine continue to inform, support and bring comfort to so many.

Whilst lockdowns have occurred (often alternating with 'last minute' and 'new' restrictions) we have been balanced, safe and compliant with guidelines. The immediate challenge for us is to recognise that, as we come back to a more normal way of life, many people may still feel anxious about infection and so we encourage all to be mindful of not just their own health needs, but also by accommodating those of others.

We have always ensured 'Occasional Offices' (Baptisms, Weddings and Funerals) have continued over the past two years. However, we initially 'lost' a lot of weddings and baptisms due the restriction on the numbers of people allowed to attend. I am pleased to say we are now working through a back log of Christenings (we are fully booked to the end of the year) and are also beginning to see marriage couples return. Funerals have always remained high, and it is a privilege to help families through such difficult times.

I give special note to our 'team' who have led us through three years of challenge, questioning and collegial working with other churches in the initiative known as Partnership in Missional Church. Like all journeys we learned a lot; especially of how to remain open to God's calling, to new partnerships, new ideas, new ways of being, and also, of what we might choose to leave behind.

We have retained good relationships with the local schools and have included them in our prayers. I also continued to offer support as a governor to three schools. Our Schools have suffered huge pressures from many quarters over the last two years, and yet, have achieved so much for the children in their charge. None more so than the Parochial School who have been well steered by the outgoing, and incoming 'Chair' of Governors; both of whom came from within our own congregation.

I wish to thank all our staff (now returned from furlough) for their resilience and hard work and ability to adapt to new working practices. We particularly remember Christine Graham who has died recently. Her presence and management of the Centre will not be forgotten, and I know her legacy will remain a positive example to us all. Lastly, I wish to thank you, and all our members for the care and support you've shown for the Parish Church in so many ways; using your many and diverse talents for the benefit of others.

We have managed to continue as a worshipping and praying church, and are viewed as supportive and relevant to our community. We are deeply appreciative of your ongoing financial giving, which in business terms has kept our 'heads above water' despite rising levels. However, we need to start to re-build and grow our congregation, to review our donations for the forthcoming year and importantly, ensure that we are here to reach out to all, and as these two years have shown, **we can't do that without God, faith and you.**

**The Revd. Barry Abbott**  
**Rector of Whickham**  
**Chairman of the Parochial Church Council**

## **TREASURER'S REPORT**

This Annual Report, which includes the Financial Statements, is produced to comply with the appropriate financial, charity, and church accounting regulations; and is subject to independent examination by a suitably qualified person. Copies of this Annual Report including the report of the independent examiner are sent to the Charity Commission and the Durham Diocese each year in line with regulatory requirements.

The coronavirus pandemic has severely restricted PCC activities since March 2020 with the church building itself either being closed or only open with access restrictions for most of 2021. The St Mary's Centre had also been closed but towards the end of 2021 re-opened on a limited basis. This obviously had significant ongoing impact on the PCC's financial position for 2021 which makes the normal year to year comparisons impractical.

The PCC is fortunate that significant numbers of planned giving donations are made by standing order as this provides a steady source of regular income to the church throughout the year. Reduction in income was again partly offset by government assistance in the form of the Job Retention [furlough] Scheme receipts of £5,850 [£12,309 in 2020] and a discretionary grant via Gateshead Council to the Centre of £10,571 [£5,000 in 2020]. However many traditional income raising activities e.g. parish breakfast, candle box, seasonal fairs had still not returned during the year

For expenditure, all reasonable steps were taken to reduce expenses, for example claims under the furlough scheme in respect of staff wages and reducing other commitments. The largest single item of expenditure was the Parish Share at £50,000; this included an additional contribution of £10,000 which the parish felt able to give due to the overall surplus of the previous year.

After the transfer of funds to cover the additional contribution to the Parish Share mentioned above there was a small surplus of £1,196 on the General Fund which will be carried forward to support the following year.

For 2022 the PCC has agreed an increased annual General Fund operational budget for day to day activities of £87,000 [£80,070 in 2021]. This figure reflects an expected increase in recurring income levels although this is offset by increasing costs. The ongoing uncertainties as we come out of the coronavirus pandemic make it extremely difficult to plan with any total degree of accuracy although it is hoped that there will be a return to some level of “normality” during 2022. The Parish Share contribution from the annual budget for 2022 is maintained at the same level as for 2021 i.e. £40,000. However recognising financial pressures across all parishes within the Diocese and indeed the Church as a whole the PCC has agreed to make a further additional Parish Share contribution over and above the above amount in the sum of £15,000; this to be funded from the sale of investments to be made during 2022.

The PCC is confident that the charity can continue to operate as a going concern based on the current financial position throughout 2022. The PCC continues to review the financial position on a regular basis to ensure ongoing sustainability of parish finances.

**Ian Newton**  
**Treasurer of the Parochial Church Council**

**Annual Report approved by the PCC at the meeting of 7<sup>th</sup> March 2022 and signed on behalf of the PCC by;**

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**Chairman**

**Dated: 7<sup>th</sup> March 2022**

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF WHICKHAM**

**(St. Mary the Virgin, Whickham)**

**Registered Charity Number 1132270**

**Financial Statements**

**Year ended 31<sup>st</sup> December 2021**



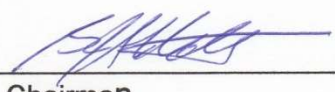
## Statement of Financial Activities for the year to 31<sup>st</sup> December 2021

	General Fund £	Designated funds £	This year totals £	Prior year totals £
Income from [Note 2]:				
<i>Donations and legacies</i>	68,125	3,522	71,648	88,314
<i>Income from charitable activities</i>	6,835	6,471	13,306	13,898
<i>Other trading activities</i>	647	—	647	1,725
<i>Investments</i>	11,496	85	11,581	11,949
<i>Other income [Note 13]</i>	2,037	14,746	16,783	19,475
<b>Total income</b>	<b>89,141</b>	<b>24,824</b>	<b>113,965</b>	<b>135,361</b>
Expenditure on [Note 3]:				
<i>Raising funds</i>	—	—	—	184
<i>Expenditure on charitable activities</i>	97,945	24,623	122,568	123,367
<i>Other expenditure</i>	—	—	—	—
<b>Total expenditure</b>	<b>97,945</b>	<b>24,623</b>	<b>122,568</b>	<b>123,550</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(8,804)</b>	<b>201</b>	<b>(8,603)</b>	<b>11,811</b>
Transfers:				
<i>Gross transfers between funds - in</i>	10,000	—	10,000	—
<i>Gross transfers between funds - out</i>	—	(10,000)	(10,000)	—
<b>Net resources after transfer</b>	<b>1,196</b>	<b>(9,799)</b>	<b>(8,603)</b>	<b>11,811</b>
Other recognised gains / losses:				
<i>Gains / losses on investment assets [Note 5]</i>	4,286	—	4,286	3,208
<i>Gains on revaluation, fixed assets, charity's own use [Note 4]</i>	107,069	—	107,069	40,252
<b>Net movement in funds</b>	<b>112,551</b>	<b>(9,799)</b>	<b>102,752</b>	<b>55,271</b>
Reconciliation of funds				
<b>Total funds brought forward</b>	<b>2,082,420</b>	<b>105,290</b>	<b>2,187,710</b>	<b>2,132,439</b>
<b>Total funds carried forward</b>	<b>2,194,970</b>	<b>95,492</b>	<b>2,290,462</b>	<b>2,187,710</b>
Represented by:				
Unrestricted;				
<i>General fund</i>	2,194,970	—	2,194,970	2,082,420
Designated;				
<i>All Under One Roof Fund</i>	—	77,606	77,606	87,011
<i>Flower Fund</i>	—	2,734	2,734	2,900
<i>Play and Praise Fund</i>	—	—	—	123
<i>Rector's and Church Wardens' Fund</i>	—	17	17	17
<i>St Mary's Centre Fund</i>	—	15,134	15,134	15,240
<b>Totals</b>	<b>2,194,970</b>	<b>95,492</b>	<b>2,290,462</b>	<b>2,187,710</b>

## Balance sheet as at 31 December 2021

	General Fund	Designated Funds	At 31/12/2021 £	At 31/12/2020 £
<b>Fixed assets:</b>				
Tangible assets [Note 4]	2,123,699	—	2,123,699	2,018,252
Investments [Note 5]	66,744	—	66,744	62,458
<b>Fixed assets total</b>	<b>2,190,443</b>	<b>—</b>	<b>2,190,443</b>	<b>2,080,710</b>
<b>Current assets:</b>				
Debtors [Note 6]	5,856	750	6,606	7,791
Cash at bank and in hand [Note 7]	19,571	100,823	120,394	116,826
<b>Current assets total</b>	<b>25,427</b>	<b>101,573</b>	<b>127,000</b>	<b>124,617</b>
<b>Liabilities:</b>				
Creditors: Amounts falling due in one year [Note 8]	19,799	6,081	25,880	16,767
<b>Net current assets less current liabilities</b>	<b>5,628</b>	<b>95,492</b>	<b>101,119</b>	<b>107,850</b>
<b>Total assets less current liabilities</b>	<b>2,196,070</b>	<b>95,492</b>	<b>2,291,562</b>	<b>2,188,560</b>
<b>Liabilities:</b>				
Creditors: Due after more than one year [Note 9]	1,100	—	1,100	850
<b>Total net assets less liabilities</b>	<b>2,194,970</b>	<b>95,492</b>	<b>2,290,462</b>	<b>2,187,710</b>
<b>Represented by:</b>				
<b>Unrestricted;</b>				
Unrestricted - General fund	2,194,970	—	2,194,970	2,082,420
<b>Designated;</b>				
Designated - All Under One Roof Fund	—	77,606	77,606	87,011
Designated - Flower Fund	—	2,734	2,734	2,900
Designated - Play and Praise Fund	—	—	—	123
Designated - Rector's and Church Wardens' Fund	—	17	17	17
Designated - St Mary's Centre Fund	—	15,134	15,134	15,240
<b>Total Funds of the charity</b>	<b>2,194,970</b>	<b>95,492</b>	<b>2,290,462</b>	<b>2,187,710</b>

Approved by the PCC at the meeting held on 7<sup>th</sup> March 2021 and signed on its behalf by;

 <hr style="width: 100%; border: 0.5px solid black;"/> <p>Chairman</p>	 <hr style="width: 100%; border: 0.5px solid black;"/> <p>Treasurer</p>
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## **Notes to the Financial Statements**

### **Note 1 - Accounting policies**

#### **General**

Trustees' duties are set out in the Charities Act 2011 and Charity Trustee Act 1993. These Acts impose a duty on the trustees to direct the affairs of the charity, ensure that it is solvent, ensure that proper accurate accounting records are kept, and that statements of account which adhere to the charity law and accounting regulations are prepared in respect of each financial year.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards. The current applicable Statement of Recommended Practice for Financial Reporting in Charities is FRS 102. Under the provisions of FRS 102, the PCC is not classified as a larger charity [i.e. annual gross income in excess of £500K] and therefore is not required to produce a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention except for freehold property, which is shown at insured value; and the valuation of investment assets, for which market value is used.

#### **Funds**

Unrestricted funds represent those funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Designated funds are those which have been nominally allocated for a particular purpose by the PCC but which can be applied to other general purposes if required and are therefore also classed as unrestricted. The charity has no restricted or endowment funds.

The financial statements include all transactions, assets and liabilities for which the PCC itself is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Incoming resources**

Voluntary income and collections are recognised when received by or on behalf of the PCC.

Planned giving donations receivable under Gift Aid are recognised only when received; tax recoverable on Gift Aid donations is recognised in the same year in which the donations are received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fête, garden party and similar events are normally accounted for when received and shown gross where that information is available. Sales of books are accounted for gross.

Rental income from the letting of PCC premises is recognised when the rental is due.

Investment income is accounted for when due and payable.

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

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments using the latest market valuation available as at 31 December.

### **Resources used**

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

The diocesan parish share is accounted for when due. Any parish share that is unpaid at 31 December would be provided for in these financial statements as an operational (though not a legal) liability and would be shown as a creditor in the balance sheet.

### **Fixed assets**

Consecrated and benefice property of any kind is excluded from the financial statements in accordance with s.10 (2)(a) of the Charities Act 2011.

PCC freehold property which consists of the two Halls and 7a Coalway Drive is shown at latest insured value. Land on Park Drive which is occupied by the Scout building is shown at a nominal value of £1.

Halls' contents and the piano are depreciated as indicated in Note 4.

Individual assets purchased with a value of £2,500 or less are charged direct to expenditure rather than being included in the balance sheet.

Investments are valued at market value at 31 December or the latest valuation available

### **Current assets**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that are considered non-collectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

### **Current liabilities**

All known liabilities for which the PCC is responsible in law up to 31 December 2021 are included in the accounts.

## Note 2 - Analysis of Income

	Unrestricted £	Designated £	This year's total £	Last year's total £
<b>Donations and legacies</b>				
0101 - Planned giving - standing orders	37,943	—	37,943	36,724
0110 - Planned giving - other	10,805	—	10,805	10,645
0301 - Loose plate collections	4,893	—	4,893	3,884
0550 - Donations, appeals, etc	3,066	125	3,191	5,128
0551 - Donations - AUOR	—	1,000	1,000	12,500
0555 - Donations - candles	—	—	—	143
0565 - Donations - Play and Praise	—	397	397	404
0601 - Tax recoverable on Gift Aid	11,418	—	11,418	12,885
0602 - Tax Recoverable on gift aid - AUOR	—	—	—	500
0701 - Legacies -AUOR	—	2,000	2,000	5,500
<b>Donations and legacies Totals</b>	<b>68,125</b>	<b>3,522</b>	<b>71,648</b>	<b>88,314</b>
<b>Income from charitable activities:</b>				
1101 - Fees for Weddings retained by PCC	2,368	—	2,368	913
1105 - Fees for Funerals retained by PCC	4,415	—	4,415	5,607
1220 - Bookstall sales	—	21	21	—
1240 - St Mary's Centre rentals	—	6,071	6,071	7,055
1250 - Parish magazine – Advertising income	—	—	—	(575)
1260 - Parish magazine - Sales income	52	—	52	844
1270 - Flower fund income	—	349	349	55
1335 – Misc income	—	30	30	—
<b>Income from charitable activities Totals</b>	<b>6,835</b>	<b>6,471</b>	<b>13,306</b>	<b>13,898</b>
<b>Other trading activities:</b>				
0910 - Fund Raising	647	—	647	1,412
0940 - Parish Breakfast	—	—	—	115
0945 - Coffee pot	—	—	—	198
<b>Other trading activities Totals</b>	<b>647</b>	<b>—</b>	<b>647</b>	<b>1,725</b>
<b>Investments:</b>				
1020 - Investment income received	1,296	10	1,306	1,374
1021 - Interest Received -AUOR	—	75	75	375
1030 - Rent from lands or buildings	10,200	—	10,200	10,200
<b>Investments Totals</b>	<b>11,496</b>	<b>85</b>	<b>11,581</b>	<b>11,949</b>
<b>Other income:</b>				
0801 - Government Grants	2,037	14,746	16,783	19,475
<b>Other income Totals</b>	<b>2,037</b>	<b>14,746</b>	<b>16,783</b>	<b>19,475</b>
<b>Income Grand totals</b>	<b>89,141</b>	<b>24,824</b>	<b>113,965</b>	<b>135,361</b>

## Note 3 – Analysis of Expenditure

### Raising funds

1725 - Planned giving envelopes	—	—	—	184
<b>Raising funds Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>184</b>

***Expenditure on charitable activities***

1910 - Parish Share - Diocese	40,000	—	40,000	40,390
1912 - Parish Share [Add. Contribution.] - Diocese	10,000	—	10,000	—
1925 - Parish Subscription - PMC - Diocese	350	—	350	—
2001 - Pastoral Assistant costs	300	—	300	300
2010 - Verger	1,636	—	1,636	1,586
2015 - Choir master/organists	2,242	—	2,242	2,232
2050 - Salary of parish manager	—	—	—	10,017
2056 - Centre Assistant	4,135	4,372	8,507	8,099
2060 - Centre cleaner	—	3,697	3,697	3,585
2061 - Church Cleaner	1,386	—	1,386	1,669
2062 - Centre Gardener	—	462	462	448
2063 - Handyman	463	924	1,387	1,344
2070 - Play and Praise Leader	—	1,170	1,170	1,170
2101 - Working expenses of rector	3,000	—	3,000	3,000
2130 - Rectory expenses	4,916	—	4,916	5,774
2135 - St Mary's House expenses	563	—	563	532
2136 - St Mary's House - repairs	2,706	—	2,706	—
2170 - Education - clergy and assistants	100	—	100	—
2205 - Children and youth activities	88	—	88	23
2210 - Church Life	738	—	738	341
2320 - Organ/piano repairs	300	—	300	—
2322 - Music, licences and choir sundries	478	80	558	99
2325 - Altar Requisites	377	—	377	265
2330 - Church maintenance	9,480	—	9,480	17,239
2355 - Sundry expenses	—	25	25	55
2360 - Administration – postage, stationery, etc.	650	7	657	766
2361 - Administration - Telecoms	788	—	788	723
2362 - Administration – computer software, etc.	308	—	308	824
2364 - Administration – photocopier usage	165	—	165	206
2365 - Administration – Photocopier lease	—	—	—	834
2367 - Administration - Bank charges	459	—	459	535
2370 - Visiting speakers / locums	31	—	31	97
2440 - Church running - heating, light & water	6,205	—	6,205	3,086
2450 - Church - insurance	3,476	—	3,476	3,467
2501 - Magazine expenses	—	—	—	1,227
2515 - Flowers	—	515	515	147
2530 - Hall running - electricity	—	1,103	1,103	1,374
2540 - Hall running - gas	—	1,608	1,608	1,431
2550 - Hall running - insurance	—	2,682	2,682	2,669
2560 - Hall running - maintenance	—	1,122	1,122	1,155
2570 - Hall running - telephone	—	409	409	328
2580 - Hall running - water	—	567	567	741
2590 - Hall running - cleaning materials	—	182	182	186
2820 - Hall + major repairs - installation	985	3,219	4,204	—
2850 - Quinquennial Inspection and report	—	—	—	600
2944 - AUOR - Crèche area repairs	—	30	30	—
2945 - AUOR - Clergy Listing	—	1,169	1,169	730
2946 - AUOR - Font Liner	—	—	—	2,450
2948 - AUOR - All Through One Door	—	1,280	1,280	—
3500 - Depreciation	1,622	—	1,622	1,622
<b><i>Expenditure on charitable activities Totals</i></b>	<b>97,945</b>	<b>24,623</b>	<b>122,568</b>	<b>123,367</b>

**Expenditure Grand totals**

97,945	24,623	122,568	123,550
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#### Note 4 - Fixed assets for use by PCC

	Freehold Land and Buildings	Centre Contents	Piano	Total	Prior year
	£	£	£	£	£
Opening book value brought forward	2,015,583	0	2,668	2,018,251	1,979,621
Additions during the year	0	0	0	0	0
Revaluation increase (decrease) during the year	107,069	0	0	107,069	40,252
Depreciation charged for the year	0	0	(1,622)	(1,622)	(1,622)
Closing book value carried forward	2,122,652	0	1,046	2,123,698	2,018,251

The freehold land and buildings comprise the house at 7a Coalway Drive, and the two halls known as St Mary's Centre located at Church Chare. A direct commercial valuation is difficult; therefore the PCC includes these assets at insured value. A revaluation is carried out periodically by the insurer's specialist staff with inflation indexation applied in years where no valuation takes place; the last formal valuation was carried out in 2014, a further review is planned for 2022. The PCC also own the freehold land in Park Drive on which the Scout Hut [Heron House] is built; this is included at a nominal value of £1. As the freehold land and buildings are considered to have a very long remaining useful life no depreciation has been charged on those assets.

The Centre contents have largely been in use for many years and have a low recoverable value, therefore impairment was applied in 2015, and the resultant reduced residual value of £11,271 has been depreciated at the rate of 20% per annum on a straight line basis. This asset has now been fully depreciated with the final depreciation being charged in 2019.

A piano was purchased midway through 2015. Musical instruments are generally considered to have a life [for depreciation purposes] of approximately 7 years. Therefore depreciation at the rate of 14% on a straight line basis will be applied to this asset cost of £11,590 – this was £1,622 in 2021 [£1,622 in 2020].

The Church, the Rectory, and the churchyard are not vested with the PCC and are not therefore included as assets in these accounts.

#### Note 5 – Investments

	Cost	Current Value #	Prior year
	£	£	£
BlackRock Charities UK Bond Fund A Inc [1218.09]*	2,156	2,242	2,399
CCLA Charinco Official Investment Fund [478]*	484	9,831	8,592
BlackRock Charities UK Bond Fund A Acc [211.578]*	5,000	11,135	11,634
M&G Charibond Income shares [9597]*	10,000	11,719	12,042
CCLA CBF Income Shares [947.64]*	10,000	22,192	19,376
DDBF/CCLA CBF Turnbull Trust [281.59]	1,000	6,585	5,757
DDBF/CCLA CBF Parochial School [130]	255	3,040	2,658
<b>Total</b>	28,895	66,744	62,458
Less prior year valuation		(62,458)	(59,250)
<b>Annual Gain</b>		4,286	3,208

# - Valuation is as at 31<sup>st</sup> December 2021 market value or latest valuation available at that time

\* - Uncommitted – re Note12

## Note 6 – Debtors

	Unrestricted 2021 £	Designated 2021 £	Total 2021 £	Total 2020 £
Income Tax – Gift Aid	2,560	500	3,060	3,250
Centre	0	1,922	1,960	3,097
Other	2,809	0	850	8,400
<b>Total</b>	<b>5,369</b>	<b>2,422</b>	<b>7,791</b>	<b>14,747</b>

## Note 7 – Bank/Cash in hand

	Unrestricted 2021 £	Designated 2021 £	Total 2021 £	Total 2020 £
Bank – General account	19,571	-137	19,434	10,111
Bank/cash – AUOR fund	0	77,761	77,761	87,760
Bank/cash – Centre fund	0	20,465	20,465	16,054
Bank/cash – other funds	0	2,734	2,737	2,900
<b>Total</b>	<b>19,571</b>	<b>100,823</b>	<b>120,394</b>	<b>116,825</b>

## Note 8 – Creditors

	Unrestricted 2021 £	Designated 2021 £	Total 2021 £	Total 2020 £
Wedding deposits/prepaid fees for 2021	1,950	0	1,950	1,350
Maintenance/works provision	13,670	0	13,670	5,400
Centre	0	6,081	6,081	2,736
AUOR	0	0	0	1,250
Other	4,179	0	6,031	6,031
<b>Total</b>	<b>19,799</b>	<b>6,081</b>	<b>25,880</b>	<b>16,767</b>

## Note 9 – Long Term Creditors/Prepayments

	Unrestricted 2021 £	Designated 2021 £	Total 2021 £	Total 2020 £
Prepaid wedding deposits over 12 months	250	0	250	0
Deposit – 7a Coalway Drive	850	0	850	850
<b>Total</b>	<b>1050</b>	<b>0</b>	<b>1050</b>	<b>850</b>

## Note 10 - Related Party Transactions

PCC members as Trustees have donated a total of £10,490 during the year [2020; £10,773].  
There have been no other related party transactions agreed during the year which require reporting [None in 2020].

## Note 11 – Personnel Costs

	2021 £	2020 £
Salaries and other emoluments paid	17,045	26,668
Employers National Insurance	0	0
Pensions Costs	0	0
<b>Total</b>	<b>17,045</b>	<b>26,668</b>



Number of employees in post at 31 December	5	6
Average number of employees over the year	5	6

The above salary costs for 2021 are shown gross; any recovery from the Government Job Retention Scheme [“furlough” scheme] is shown as government grants under income – see Note 13 below. The lower 2021 figures reflect the ongoing vacancy of the Parish Manager post.

There were no employees who meet the definition of “key management personnel” during the year [None in 2020].

No salary or employee benefits have been paid to Trustees in respect of their membership of the PCC [None in 2020].

Incumbent clergy’s salary is paid directly by the Durham Diocese and not by the PCC.

## Note 12 – Reserves Policy

The PCC has agreed that it would be prudent to maintain a reserve at least equivalent to 3 months approved budgeted expenditure [excluding the Parish Share] from the General Fund. For 2021 this would have equated to a reserve requirement of £10,018; actual reserve held in the form of uncommitted [see Note 5] long term investments was £57,119, a cover ratio of 5.7 [2020; 3.81].

## Note 13 – Government Grants

During 2021 the charity has received support in the form of various government grants;

	General £	Designated £	Total £	2020 £
COVID-19 specific grants:				
Government Discretionary Grant	0	10,571	10,571	5,000
[Business support via Gateshead Council]				
Government Job Retention Scheme	1,676	4,175	5,851	12,309
[Employee “furlough scheme” via HMRC]				
Other grants:				
Listed Places of Worship [VAT] Scheme	361	0	361	2,165
<b>TOTAL</b>	<b>2,037</b>	<b>14,746</b>	<b>16,783</b>	<b>19,474</b>

In line with the requirements of FRS102 these grants are shown gross as income rather than netting down appropriate expenditure. The “furlough scheme” was gradually phased out during the summer eventually terminating after 30 September 2021.

## Note 14 – Going Concern

The corona virus pandemic has continued to have a significant effect on PCC income over the past year and this continues into 2022. Detailed cash flow forecasts were prepared by the Treasurer throughout the year and the financial position was regularly reported to the PCC. The Trustees are satisfied that despite the serious impact of the pandemic on the PCC finances over the last two years, the charity is able to continue on a going concern basis during 2022, albeit with continuing reduced income and some limited availability of facilities. The position is under regular review as part of the charity’s risk management procedures and any adverse change will reported to the PCC.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A Independent Examiner's Report

Report to the trustees/  
members of

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
WHICKHAM - St. Mary the Virgin Whickham

On accounts for the year  
ended

31 December 2021

Charity no 1132270

Set out on pages

8-17

I report to the trustees on my examination of the accounts of the above  
charity ('the Trust') for the year ended 31/12/2021.

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 Trust's accounts carried out  
under section 145 of the 2011 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

I have completed my examination. I confirm that no material matters have  
come to my attention in connection with the examination which gives me  
cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130  
of the Charities Act; or
- the accounts did not accord with the accounting records, or
- the accounts did not comply with the applicable requirements  
concerning the form and content of accounts set out in the Charities  
(Accounts and Reports) Regulations 2008 other than any requirement  
that the accounts give a 'true and fair' view which is not a matter  
considered as part of an independent examination.

I 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.

Signed:

*Georgina Little*

Date:

28/4/2022

Name:

Georgina Little FCA, STA

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

26 Broom Lane  
Whickham Newcastle upon Tyne  
NE16 4QP

### Section B

#### Disclosure

Only complete if the examiner needs to highlight material matters of concern  
(see CC32, Independent examination of charity accounts: directions and  
guidance for examiners).

Give here brief details of  
any items that the  
examiner wishes to  
disclose.

No disclosure required