

**THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND  
ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND  
INGLESHAM**

**Unaudited Financial Statements**

**31 December 2022**

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**UHY ROSS BROOKE**

Chartered Accountants  
16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Financial Statements**

**Year ended 31 December 2022**

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# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

### ADMINISTRATIVE INFORMATION

PCC members who served between 1<sup>st</sup> January 2022 and 31<sup>st</sup> December 2022 are:

Office	Name	Re-election date
<i>Ex Officio Members</i>		
Incumbent	Rev Geoff Sowden ( <i>retired Jan 2022</i> )	
Incumbent	<i>In Vacancy</i>	n/a
Curate	Rev Emily Swinerd ( <i>left October 2022</i> )	
Churchwarden	Mrs Pam Linfield	2023
Churchwarden	Mr Phil Sapwell	2023
Deanery Synod Rep	Mrs Helen Weaver	2023
Deanery Synod Rep	Mrs Bobby Bailey	2023
<i>Elected Members (elections are for a three-year term)</i>		
Member	Mrs Julia Bishop	2023
Member	Mrs Helen Weaver	2023
Member	Mr Peter Croton	2023
Member	Mrs Bobby Bailey	2024
Member	Mrs Jill Elbourn	2024
Member	Mrs Ruth Huband ( <i>Safeguarding Officer</i> )	2024
Member	Mr Stephen Fasham ( <i>PCC Treasurer</i> )	2024

St Michael's Church is situated in Lechlade Road, Highworth, near Swindon. It is part of the Diocese of Bristol within the Church of England. The correspondence address is Church Office, Vicarage Lane, Highworth, Swindon, Wiltshire SN6 7AD.

The PCC is registered with the Charity Commission (registered number 1132544).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity's governing document is Parochial Church Council Powers Measure (1956) As Amended and Church Representation Rules.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's, the membership of the PCC consists of the incumbent (our vicar), curate, churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services 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 deals with a particular aspect of parish life. During 2022 the PCC and Standing Committee met 10 times either in person or via email. PCC meetings include a report from the Treasurer and updates from the Safeguarding Officer and Fabric committee. There are also reports from Deanery Synod when appropriate. Matters discussed at PCC meetings during the year included:

- EcoChurch
- Youth Ministry
- Clock Chimes
- Church Hall
- Vacancy
- Nexus
- Stewardship
- Triennial
- LLF
- Thursday Kitchen



# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2022**

The parish has been in vacancy since January 2022 when the vicar, Geoffrey Sowden, retired. The vacancy was temporarily covered by the curate, Emily Swinerd, being appointed curate-in-charge from January to October 2022 when her curacy ended.

In August 2022, the Bishop of Bristol approved the plurality between the Benefice of Broad Blunsdon and the Benefice of Highworth with Sevenhampton and Inglesham and Hannington. This changed the vacant role of Vicar to Rector.

On behalf of the PCC the churchwardens have been working with representatives of the three parishes in the benefice (Highworth, Blunsdon, Hannington) to produce an advert and profile and working with Archdeacon to recruit a Rector. They took responsibility for overseeing the administration of the Church including how best to utilise clergy and lay leaders across the parishes.

The PCC has responsibility for promoting within the parish of Highworth with Sevenhampton and Inglesham the whole mission of the Church - pastoral, evangelistic, social and ecumenical. All PCC members are trustees of the registered charity that is St Michael's. The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission and in particular the Commission's guidance in The Advancement of Religion for the Public Benefit; the trustees believe they have had regard to the duty in their administration of the PCC in ways including:

- Providing the opportunity for Christian Worship by the community of Highworth through the benefit of the church building and worship leadership.
- Providing both a building and the leadership for Baptisms, Weddings and Funerals for the whole community of Highworth,
- Providing both a building and the leadership for community thanksgiving occasions.
- Providing leadership for Funeral Services at Swindon Crematorium
- Providing a building open for personal sanctuary and prayer, 7 days a week
- Providing a Youth Warden working within the church and community
- Offering pastoral care both to members of the public and to the church congregations
- Maintaining a Grade 1 Listed Building which is open to the public as part of the history and culture of our community and nation.

Some of the events in the life of St Michael's during 2022 were as follows:

- Weekly provision of youth groups.
- Regular Children's Craft and Film days during school holidays.
- Collections in various forms for the Swindon Foodbank, Prospect Hospice, Christian Aid and Highworth's CAP Centre
- Providing boxes of hope to over 90 families on three occasions during 2022
- Saturday drop in.
- Monthly meet, greet and eat group giving older people in the community a comfortable setting in which to social and enjoy a meal together.
- A regular weekly Toddler Group.
- A monthly service for Families called 'the 3'.
- Thursday Kitchen held 6 times throughout the year providing the community with a hot meal and a place to meet others. To support those finding it difficult to make ends meet and for those living alone.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

### COMMITTEES

#### Standing Committee

Membership - appointed at the first meeting of the new PCC, and consisting of not less than five persons, Chair of PCC (Vicar) and Churchwardens, Treasurer, and Ruth Huband (elected PCC member). Members of PCC have a perpetual invitation and may be asked to attend as required. The PCC secretary is also Secretary to the Standing Committee

The Standing Committee meetings alternate with the monthly PCC meetings. Its purpose is to carry out any time critical business of the PCC\* and carry out delegated actions by the PCC.

Quorum – at least 4 members of the Standing Committee, including an elected PCC member.

\*Email exchanges of those who reply within a given time-frame in relation to the urgency of the situation will be summarized and submitted to the PCC to form a record of delegated decisions. The PCC will abide by the decisions of the Standing Committee by treating the Standing Committee as 'full PCC in miniature' "

#### Fabric Committee

The Churchwardens have confirmed that the Registers are maintained in good order and the Church Plate is all present, and in good condition.

The Committee met once during this period but we have not had any work parties.

Don and Colin, being local have kept a watching brief on the Church Building and attended to any urgent matters. The Bosch boilers have not required any attention and now seem to be operating satisfactorily; they were given an annual maintenance in the Spring by the installers. Opportunities were taken to carry out routine cleaning of the roof gutters and to locate and carry out short term repairs to any minor roof leaks.

In August 2021 there was a severe rainstorm which caused an inrush of water down the west wall of the South Transept; this matter is with our Architect who has provided a proposal for dealing with the problem and approvals are being obtained to proceed from DAC and we are talked with contractors who have provide a quotation for the work. Additional roof work was identified hence the delay caused by further roof work. The Architect had a proposal for its refurbishment of the weather vane but the structural engineer was not in favour and we are still looking for another scheme.

The footpath lighting has received routine replacement of light bulbs. PAT testing has been carried out on items in the Church, Church Room and St. Michael's Hall. The Church Room project is, as yet, not completed. The south side footpath still requires some TLC and discussions are ongoing with Highworth Town Council on this matter.

We hope that during 2023 we will be able to reform the Fabric Committee and return to a more normal routine. The condition of the notice boards is with the PCC. I would like to thank Don Leonard for his assistance and Peter Croton who reports to the PCC.

It should also be noted that St Michael's PCC is responsible for the maintenance of St James', Sevenhampton, and also the Churchyard maintenance at St John the Baptist, Inglesham.

#### Stewardship Committee

The committee met several times to plan the stewardship campaign and to ensure stewardship remains at the heart of Church life. We continue to find meeting our financial responsibilities and potential projects challenging, while at the same time so many of us giving very sacrificially of our time, gifts and resources.

# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2022**

### **Safe from Harm Committee**

This committee monitors the appointment of people to roles within the church involving children, young people and vulnerable adults. The committee reports to the PCC on matters relating to the Safe from Harm guidelines and the Vulnerable Adults guidelines.

### **Standing Committee of PCC**

The standing committee met most months when the PCC is not planning to meet to ensure business was kept up to date and progressing as needed.

### **Church Hall**

The Church Hall is now managed by the Parish Administrators with any issues being referred to the PCC for a decision.

### **AIM AND PURPOSES**

St Michael and All Angel's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, (currently in Vacancy), in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

### **OBJECTIVES AND ACTIVITIES**

Our mission statement of *"To share Jesus, through growth in our love for God, each other and our community"*, continues to be worked out through a strategy of being a Church of congregations, home groups and celebrations.

The building is a major asset and beacon for the town. On many nights it is floodlit and serves as a heart-warming 'welcome home' as the traveller returns to Highworth.

### **SUPPORT FOR OTHER ORGANISATIONS**

Support for others is very much a part of church life, and during the year St Michael's has been involved in a wide range of support for other organisations, working both for church and secular purposes, in local, national, and international organisations. Many members of the church remain very active in all aspects of town life.

### **CHURCH ATTENDANCE**

The average normal weekly attendance during 2022 attendance was 54 adults and 6 children. The average normal weekly attendance does not include Baptisms or Festival services.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Youth and Children**

- The continued development of the Schools worker with assemblies, workshops and curriculum teaching in all primary schools. Contribution to curriculum needs has been well received in schools, some online and some in person
- School workshops.
- Christmas workshops for primary schools in the town.
- Church based youth groups.
- The 3 service continues and the children and families feel welcomed and at ease during their time at the service.
- The weekly Toddler group runs during term time and continues to be very well supported.
- Children to be admitted to communion before confirmation.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

### Older People

- Continued success of the 'Midweek Church' with numbers regularly around 20 people
- Meet, greet and eat group gathers monthly for socialising and food.
- A weekly Saturday coffee morning in the church or church room.

### Other activities

- Making more use of the re-ordered building for worship and mission activities.
- Growth of parishes working together for services and events.
- Growth of our use of technology for services and prayer meetings and business meetings.

## FINANCIAL REVIEW

The full details of our income and expenditure can be found in the Financial Report. Our Structured Giving, either by monthly banker's order or by the weekly/monthly envelopes scheme, combined with the Gift Aid claim continues to be our major source of income. Clinton's Gift continues to support the church. The PCC is fully committed to ensuring we make a fair contribution towards the Parish Share which is paid to the diocese. These funds are used for supporting ministry, education and outreach, and other areas such as Parish support services and retired clergy. Information about finance is reported at PCC meetings. The PCC wishes to express its thanks to everyone who has contributed in any way to the ministry and mission of St Michael's.

### Donations Received

Donations have been received during the year from Clinton's Gift towards the Schools work, Parish Administration support and Curates accommodation. Clintons Gift is a charity whose primary aim is to further the religious and other charitable work in the parish of Highworth by repairing and maintaining the church. We also received a heating grant from the Bristol Diocese.

Clintons Gift support 50% of the costs of our Schools worker (to August 2022) and to other youth costs as well as a 20% contribution towards the cost of Parish Administration. The PCC is very grateful to the trustees of Clinton's Gift and Prestbury Trust for their contribution to Schools work. Planned giving is received for Christians Against Poverty (CAP) and Youth and Schools work. Donations have also been received for RBL Poppy Appeal, Christian Aid / Disasters Emergency Committee (DEC) for Ukraine, Open Doors (these funds were raised by our youth), Childrens Society and Boxes of Hope in both July and December and Thursday dinners. A donation was also made from the DEC contingency funds to the Turkey / Syria earthquake appeal.

### Reserves Policy

The PCC reserves policy is to maintain quarterly budgeted income against quarterly budgeted expenditure in the current account which requires quarterly income of £43,000 excluding support from Clintons Gift. Each year funds are transferred from the current account to the PCC Fabric, Legacies and Parish Mission account and allocated to Church floodlighting, church room and the Youth Project.

## THE FUTURE

### Plans for 2023/24

- Co-ordinating and enhancing our communications both in print and electronic will continue.
- Continued development of the preachers and leaders team through regular meetings for prayer and discussion of teaching themes.
- Employing a youth worker to help:
  - our outreach in to Warneford school, looking after the pastoral and spiritual needs of teenagers in the fall out of the Pandemic.
  - Re-envision our current youth club,
  - Start a community youth club to provide a safe and welcoming space for teenagers.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

- Continue to support the CAP debt centre.
- Seeking the right way forward to grow our relationships outside of current services, especially for occasional services contacts.
- Continuing the Saturday morning drop ins for community involvement in the life of St Michael's, which is proving successful in developing relationships outside of services.
- Ensure a crèche is provided each Sunday service.
- Continued integration of the 3 parishes for services and events where possible.
- Continued expansion of streaming resource, while at the same time encouragement for a return to church.

### RESPONSIBILITIES OF THE PCC MEMBERS


The PCC members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The PCC members are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 15/05/2023 and signed on behalf of the board of trustees by:



Philip Sapwell  
Church Warden

# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Independent Examiner's Report to the Trustees of THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM ('the charity') for the year ended 31 December 2022.

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

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.



L Hobbs FCCA of  
UHY ROSS BROOKE  
Independent Examiner

16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

on 16 May 2023

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Statement of Financial Activities

Year ended 31 December 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	150,717	5,497	—	156,214
Charitable activities	5	17,224	—	—	17,224
Other trading activities	6	2,808	—	—	2,808
Investment income	7	1,135	454	—	1,589
<b>Total income</b>		<u>171,884</u>	<u>5,951</u>	<u>—</u>	<u>177,835</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	169,131	33,576	—	202,707
<b>Total expenditure</b>		<u>169,131</u>	<u>33,576</u>	<u>—</u>	<u>202,707</u>
<b>Net (expenditure)/income</b>		<u>2,753</u>	<u>(27,625)</u>	<u>—</u>	<u>(24,872)</u>
Transfers between funds		(500)	(4,500)	5,000	—
<b>Other recognised gains and losses</b>					
Coal Fund investment gain		—	—	(432)	915
St Michael's Church Fabric		—	—	(2,079)	2,274
Fund investment gain		—	—	(665)	375
Inglesham Church Fabric		—	—	(665)	375
<b>Net movement in funds</b>		<u>2,253</u>	<u>(32,125)</u>	<u>1,824</u>	<u>26,507</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		36,580	74,732	29,369	114,173
<b>Total funds carried forward</b>		<u>38,833</u>	<u>42,607</u>	<u>31,193</u>	<u>112,633</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 23 form part of these financial statements.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	15	19,164	19,995
Investments	16	31,193	29,369
		<u>50,357</u>	<u>49,364</u>
<b>Current assets</b>			
Debtors	17	12,641	32,779
Cash at bank and in hand		56,923	69,136
		<u>69,564</u>	<u>101,915</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>7,288</u>	<u>10,598</u>
<b>Net current assets</b>		<u>62,276</u>	<u>91,317</u>
<b>Total assets less current liabilities</b>		<u>112,633</u>	<u>140,681</u>
<b>Net assets</b>		<u>112,633</u>	<u>140,681</u>
<b>Funds of the charity</b>			
Endowment funds		31,193	29,369
Restricted funds		42,607	74,731
Unrestricted funds		38,833	36,581
<b>Total charity funds</b>	20	<u>112,633</u>	<u>140,681</u>

These financial statements were approved by the board of trustees and authorised for issue on 15.01.2023, and are signed on behalf of the board by:

P Sapwell  
Trustee



S Fasham  
Trustee



The notes on pages 10 to 23 form part of these financial statements.

# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Notes to the Financial Statements**

**Year ended 31 December 2022**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Church Office, Vicarage Lane, Highworth, Swindon, Wiltshire SN6 7AD.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **FUNDS**

Endowment funds (which are investments) are funds, the capital of which must be maintained; only income arising from the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the fund was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. 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 only if a material sum is involved.

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

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

#### **INCOMING RESOURCES**

##### **Voluntary income**

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies for the general purposes of 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.

# **THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2022**

### **3. Accounting policies *(continued)***

Fund raising income is accounted for gross except for non material amounts of expenditure which are deducted from income.

#### **Other income**

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

#### **Income from investments**

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

#### **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 at 31 December.

### **RESOURCES USED**

#### **Charitable activities**

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 unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

### **FIXED ASSETS**

#### **Consecrated property and movable church furnishings**

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For anything acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 will be capitalised and depreciated in the accounts over their anticipated useful economic life

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2001 is written off.

#### **Other fixtures, fittings and office equipment**

Equipment used within the church premises is depreciated on a straight-line basis over 5 years.

Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 3. Accounting policies *(continued)*

#### INVESTMENTS

Investments are valued at market value at 31 December.

#### 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 may prove uncollectible.

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

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 5 to 10 years

#### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 3. Accounting policies *(continued)*

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Planned giving	84,417	—	84,417
Tax recoverable	19,806	2,459	22,265
Open plate collections	1,612	—	1,612
Collections and donations for mission	—	13,220	13,220
Other donations for church purposes	12,516	690	13,206
<b>Grants</b>			
Grants	30,944	(10,872)	20,072
Contributions from other churches	1,422	—	1,422
Government grant income	—	—	—
	<u>150,717</u>	<u>5,497</u>	<u>156,214</u>



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2022**

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Planned giving	73,054	—	73,054
Tax recoverable	18,037	1,016	19,054
Open plate collections	788	—	788
Collections and donations for mission	—	6,559	6,559
Other donations for church purposes	10,117	47,923	58,040
<b>Grants</b>			
Grants	45,280	—	45,280
Contributions from other churches	4,580	—	4,580
Government grant income	2,000	—	2,000
	<u>153,856</u>	<u>55,498</u>	<u>209,355</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Church Room rents	2,108	2,108	330	330
Church hall rents	9,119	9,119	6,319	6,319
Wedding and funeral fees	5,997	5,997	8,697	8,697
	<u>17,224</u>	<u>17,224</u>	<u>15,346</u>	<u>15,346</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fund raising	2,126	2,126	232	232
Floodlighting	682	682	286	286
	<u>2,808</u>	<u>2,808</u>	<u>518</u>	<u>518</u>

### 7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from listed investments	722	413	1,135
Bank interest receivable	413	—	413
Building society interest receivable	—	41	41
	<u>1,135</u>	<u>454</u>	<u>1,589</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESAM

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2022**

### 7. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from listed investments	550	369	918
Bank interest receivable	5	—	5
Building society interest receivable	—	43	43
	<u>555</u>	<u>412</u>	<u>966</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Secular charities	3,130	10,416	13,547
Youth project	9,353	—	9,353
Ministry	81,067	—	81,067
Church running expenses	15,153	—	15,153
Church maintenance	1,182	3,815	4,996
Upkeep of services	2,704	—	2,704
Church hall	11,789	—	11,789
Vicars expenses	597	—	597
Church room	10,523	—	10,523
Major repairs	—	19,345	19,345
Other clergy expenses	835	—	835
Moveable furnishing and equipment	831	—	831
Curate's accommodation costs	10,539	—	10,539
Support costs	21,428	—	21,428
	<u>169,131</u>	<u>33,576</u>	<u>202,707</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Secular charities	3,035	6,859	9,894
Youth project	19,842	—	19,842
Ministry	81,532	—	81,532
Church running expenses	13,851	—	13,851
Church maintenance	1,281	—	1,281
Upkeep of services	1,773	659	2,432
Church hall	6,298	—	6,298
Vicars expenses	1,860	—	1,860
Church room	4,471	—	4,471
Major repairs	10,879	15,136	26,016
Other clergy expenses	870	—	870
Moveable furnishing and equipment	831	—	831
Curate's accommodation costs	13,200	—	13,200
Support costs	20,864	—	20,864
	<u>180,587</u>	<u>22,654</u>	<u>203,242</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2022**

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£	£
Secular charities	13,547	—	—	13,547	9,894
Youth project	9,353	—	—	9,353	19,842
Ministry	81,067	—	—	81,067	81,532
Church running expenses	15,153	—	—	15,153	13,851
Church maintenance	4,996	—	—	4,996	1,281
Upkeep of services	2,704	—	—	2,704	2,432
Church hall	11,789	—	—	11,789	6,298
Vicars expenses	597	—	—	597	1,860
Church room	10,523	—	—	10,523	4,471
Major repairs	19,345	—	—	19,345	26,016
Other clergy expenses	835	—	—	835	870
Parish office	—	—	17,169	17,169	16,664
Moveable furnishing and equipment	—	831	—	831	831
Curate's accommodation costs	10,539	—	—	10,539	13,200
Governance costs	—	—	4,259	4,259	4,200
	<u>180,448</u>	<u>831</u>	<u>21,428</u>	<u>202,707</u>	<u>203,242</u>

### 10. Analysis of support costs

	Parish office	Total 2022	Total 2021
	£	£	£
Staff costs	13,516	13,516	12,915
Communications and IT	1,465	1,465	1,385
General office	2,188	2,188	2,365
	<u>17,169</u>	<u>17,169</u>	<u>16,665</u>

### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>831</u>	<u>831</u>

### 12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,960</u>	<u>3,960</u>



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>13,516</u>	<u>12,915</u>

The average head count of employees during the year was 4 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 15. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2022 and 31 December 2022	<u>16,873</u>	<u>63,558</u>	<u>80,431</u>
<b>Depreciation</b>			
At 1 January 2022	—	60,436	60,436
Charge for the year	—	831	831
At 31 December 2022	<u>—</u>	<u>61,267</u>	<u>61,267</u>
<b>Carrying amount</b>			
At 31 December 2022	<u>16,873</u>	<u>2,291</u>	<u>19,164</u>
At 31 December 2021	<u>16,873</u>	<u>3,122</u>	<u>19,995</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 16. Investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2022	29,369
Additions	5,000
Other movements	(3,176)
<b>At 31 December 2022</b>	<b>31,193</b>
<b>Impairment</b>	
At 1 January 2022 and 31 December 2022	
Carrying amount	
At 31 December 2022	31,193
At 31 December 2021	29,369

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are valued according to the listed unit price at the balance sheet date.

Holdings at 31 December 2022:

911 shares in the CBF Church of England Investment Fund 181 shares in the CBF Church of England Fixed Income Fund 498 units in the M&G Equities Investment Fund for Charities (Charifund)

### 17. Debtors

	2022 £	2021 £
Prepayments and accrued income	—	1,600
Other debtors	12,641	31,179
	<u>12,641</u>	<u>32,779</u>

### 18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	7,288	10,598

### 19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	—	2,000

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2022**

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
St Michael's Church General Fund	(7,125)	164,823	(158,309)	—	—	(611)
St. Michael's Church Fabric Fund	35,271	12	—	(500)	—	34,783
St James' Church Fabric Fund	1,200	1,699	(1,504)	—	—	1,395
St. Michael's Church Hall Fund	4,870	4,169	(8,367)	—	—	672
St. Michael's Church Flower Fund	514	150	(176)	—	—	488
Highwoth and Hannington Bell Fund	505	390	(470)	—	—	425
Inglesham Church Churchyard	1,345	641	(305)	—	—	1,681
	<u>36,580</u>	<u>171,884</u>	<u>(169,131)</u>	<u>(500)</u>	<u>—</u>	<u>38,833</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
St Michael's Church General Fund	(2,193)	165,929	(171,683)	823	—	(7,124)
St. Michael's Church Fabric Fund	35,268	2	—	—	—	35,270
St James' Church Fabric Fund	1,888	121	(809)	—	—	1,200
St. Michael's Church Hall Fund	7,657	3,293	(6,080)	—	—	4,870
St. Michael's Church Flower Fund	540	267	(293)	—	—	514
Highwoth and Hannington Bell Fund	1,250	572	(1,317)	—	—	505
Inglesham Church Churchyard	1,659	91	(405)	—	—	1,345
	<u>46,069</u>	<u>170,275</u>	<u>(180,587)</u>	<u>823</u>	<u>—</u>	<u>36,580</u>



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
St. Michael's Church Mission Fund	8,663	41	—	(5,000)	—	3,704
Miss Mary Hambidge's Will Coal Fund (Income)	7,311	413	—	—	—	7,724
Clintons Gift Grants	—	—	—	—	—	—
Other Restricted Donations	24,726	16,369	(10,416)	500	—	31,179
Friends of St. Michael's	34,032	(10,872)	(23,160)	—	—	—
	<u>74,732</u>	<u>5,951</u>	<u>(33,576)</u>	<u>(4,500)</u>	<u>—</u>	<u>42,607</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
St. Michael's Church Mission Fund	8,621	42	—	—	—	8,663
Miss Mary Hambidge's Will Coal Fund (Income)	6,942	369	—	—	—	7,311
Clintons Gift Grants	822	—	—	(822)	—	—
Other Restricted Donations	22,944	11,247	(9,465)	—	—	24,726
Friends of St. Michael's	2,969	44,252	(13,189)	—	—	34,032
	<u>42,298</u>	<u>55,910</u>	<u>(22,654)</u>	<u>(822)</u>	<u>—</u>	<u>74,732</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2022**

### 20. Analysis of charitable funds *(continued)*

#### Endowment funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
Miss Mary Hambidge's Will Coal Fund (Capital)	7,750	—	—	—	(432)	7,318
St. Michael's Church Fabric Fund	18,172	—	—	—	(2,079)	16,093
Inglesham Church Fabric Fund	3,447	—	—	5,000	(665)	7,782
	<u>29,369</u>	<u>—</u>	<u>—</u>	<u>5,000</u>	<u>(3,176)</u>	<u>31,193</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Miss Mary Hambidge's Will Coal Fund (Capital)	6,835	—	—	—	915	7,750
St. Michael's Church Fabric Fund	15,898	—	—	—	2,274	18,172
Inglesham Church Fabric Fund	3,072	—	—	—	375	3,447
	<u>25,805</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,564</u>	<u>29,369</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	3,801	15,363	—	19,164
Investments	—	—	31,193	31,193
Current assets	42,320	27,244	—	69,564
Creditors less than 1 year	(7,288)	—	—	(7,288)
<b>Net assets</b>	<u>38,833</u>	<u>42,607</u>	<u>31,193</u>	<u>112,633</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	4,632	15,363	—	19,995
Investments	—	—	29,369	29,369
Current assets	42,547	59,368	—	101,915
Creditors less than 1 year	(10,598)	—	—	(10,598)
<b>Net assets</b>	<u>36,581</u>	<u>74,731</u>	<u>29,369</u>	<u>140,681</u>

### 22. Related parties

There were no related party transactions that require disclosure.



**THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL  
ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM**

**Management Information**

**Year ended 31 December 2022**

**The following pages do not form part of the financial statements.**

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Planned giving	84,417	73,054
Tax recoverable	22,265	19,054
Open plate collections	1,612	788
Collections and donations for mission	13,220	6,559
Other donations for church purposes	13,206	58,040
Grants	20,072	45,280
Contributions from other churches	1,422	4,580
Government grant income	—	2,000
	<u>156,214</u>	<u>209,355</u>
 <b>Charitable activities</b>		
Church Room rents	2,108	330
Church hall rents	9,119	6,319
Wedding and funeral fees	5,997	8,697
	<u>17,224</u>	<u>15,346</u>
 <b>Other trading activities</b>		
Fund raising	2,126	232
Floodlighting	682	286
	<u>2,808</u>	<u>518</u>
 <b>Investment income</b>		
Income from listed investments	1,135	918
Bank interest receivable	413	5
Building society interest receivable	41	43
	<u>1,589</u>	<u>966</u>
 <b>Total income</b>	<u><u>177,835</u></u>	<u><u>226,185</u></u>



# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	13,516	12,915
Rent	10,539	13,200
Rates and water	1,175	290
Light and heat	17,447	12,342
Repairs and maintenance	34,851	31,498
Insurance	7,188	6,789
Other establishment	1,145	998
Legal and professional fees	3,960	3,960
Telephone	1,465	1,385
Other office costs	1,066	1,053
Depreciation	831	831
Other interest payable and similar charges	299	240
Other expenditure for the work of the church	109,225	117,741
	<u>202,707</u>	<u>203,242</u>
 <b>Total expenditure</b>	 <u><u>202,707</u></u>	 <u><u>203,242</u></u>
 <b>Net (expenditure)/income</b>	 <u><u>(24,872)</u></u>	 <u><u>22,943</u></u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Secular charities</b>		
<i>Activities undertaken directly</i>		
Charitable giving	<u>13,547</u>	<u>9,894</u>
<b>Youth project</b>		
<i>Activities undertaken directly</i>		
Expenses	<u>9,353</u>	<u>19,842</u>
<b>Ministry</b>		
<i>Activities undertaken directly</i>		
Parish share	78,574	76,415
Weddings and funerals	<u>2,493</u>	<u>5,117</u>
	<u>81,067</u>	<u>81,532</u>
<b>Church running expenses</b>		
<i>Activities undertaken directly</i>		
Rates and water	152	94
Light and heat	8,248	7,403
Insurance	<u>6,753</u>	<u>6,354</u>
	<u>15,153</u>	<u>13,851</u>
<b>Church maintenance</b>		
<i>Activities undertaken directly</i>		
Repairs and maintenance	<u>4,996</u>	<u>1,281</u>
<b>Upkeep of services</b>		
<i>Activities undertaken directly</i>		
Other expenditure for the work of the church	<u>2,704</u>	<u>2,432</u>
<b>Church hall</b>		
<i>Activities undertaken directly</i>		
Rates and water	428	156
Light and heat	5,847	1,992
Repairs and maintenance	3,934	2,717
Insurance	435	435
Other establishment costs	<u>1,145</u>	<u>998</u>
Carried forward	<u>11,789</u>	<u>6,298</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST MICHAEL AND ALL ANGELS, HIGHWORTH WITH SEVENHAMPTON AND INGLESHAM

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Brought forward	11,789	6,298
	<u>11,789</u>	<u>6,298</u>
<b>Vicars expenses</b>		
<i>Activities undertaken directly</i>		
Clergy expenses	<u>597</u>	<u>1,860</u>
<b>Church room</b>		
<i>Activities undertaken directly</i>		
Rates and water	595	40
Light and heat	3,352	2,947
Repairs and maintenance	<u>6,576</u>	<u>1,484</u>
	<u>10,523</u>	<u>4,471</u>
<b>Major repairs</b>		
<i>Activities undertaken directly</i>		
Repairs and maintenance	<u>19,345</u>	<u>26,016</u>
<b>Other clergy expenses</b>		
<i>Activities undertaken directly</i>		
Other clergy expenses	<u>835</u>	<u>870</u>
<b>Parish office</b>		
<i>Support costs</i>		
Wages and salaries	13,516	12,915
Telephone	1,465	1,385
Other office expenses	1,066	1,053
Other expenditure	<u>1,122</u>	<u>1,311</u>
	<u>17,169</u>	<u>16,664</u>
<b>Moveable furnishing and equipment</b>		
<i>Grant funding activities</i>		
Depreciation	<u>831</u>	<u>831</u>
<b>Curate's accommodation costs</b>		
<i>Activities undertaken directly</i>		
Rent	<u>10,539</u>	<u>13,200</u>
<b>Governance costs</b>		
Independent Examiner's fees	3,960	3,960
Governance costs - other finance costs	<u>299</u>	<u>240</u>
	<u>4,259</u>	<u>4,200</u>
<b>Expenditure on charitable activities</b>	<u><u>202,707</u></u>	<u><u>203,242</u></u>