

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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ST ALKMUND AND ST WERBURGH PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The registered charity name is: The Parochial Church Council of the Ecclesiastical Parish of St Alkmund and St Werburgh, Derby.

The parish of St Alkmund and St Werburgh has one main place of worship within the parish (St Alkmund's church) which is situated on Kedleston Road, Derby. It is part of Derby City Deanery of the Diocese of Derby within the Church of England.

OBJECTIVES AND ACTIVITIES

Objectives and aims

We exist to provide a worshipping community to the people of St Alkmund's. We have seen continuing change within our church community in the past year as we have continued to explore our vision, aims and objectives. Core themes for the vision are:

- Belonging: A community that is accessible, inclusive and hospitable,
- Connected: A community that works to build connections with our local community and further afield.
- Rooted: A community which encourages its members to have a deeper Christian faith through spirit-led prayer, discipleship and teaching
- Encouraging: where all members feel valued, and are encouraged to explore their own call.

We are excited by this new direction and will continue to pray and discern the way we feel God is calling us to go.

ST ALKMUND AND ST WERBURGH PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES - continued

Significant activities

The church mid-week ministries include an overseas student ministry (Meeting Place), Friendship Group for the over 60s, a young children and parents group (Little Nippers), a ministry to the lost the least and the marginalised in society including provision of food bags and other basic needs (Storehouse), a group for those who enjoy socializing over craft activities (sew and sow) and a group which works with the council in the summer months on weekends to help in practical manual ways to those in need (shoulder to shoulder). Members are also encouraged to be part of small community groups which meet mid-week which often centre around bible study, prayer and pastoral support.

These mid-week ministries touch many people each week who would not consider themselves part of the congregation nor perhaps part of the church membership, but they are our extended community. During 2022, we have been able to open our building more freely than in the previous two years as COVID restrictions and risks have diminished, but we have faced challenges to re-mobilise people resources to meet these needs. We are continuing to see an increase in outside groups wanting to use our building, which is encouraging.

Our staff team has included the following roles: part time administrator, part time caretaker, a children and families worker and a pioneer lay minister to the West End Community across the street from our Parish. During the year, our administrator and caretaker both resigned, and we ended 2022 with both positions vacant. Significant volunteer effort was required to maintain essential functions in the office and in the care of our building, and we are grateful to those who gave generously of their time during this period. The PCC has approved the recruitment of part time administrator and part time caretaker, and we hope to appoint to these positions early in 2023. We employ the services of an external book-keeper and have an external cleaning contract. The focus of our employment of staff is to enable the mission of the church through administrative support and releasing of lay volunteers.

2022 has been a financially challenging year with continued focus on keeping a balanced prudent budget, living within our means, against a backdrop of reduced income (which we believe to be mainly indirectly COVID-related) and increasing costs (particularly energy). We set a budget based on previous years income and ended the year with a surplus of £32,407. Our biggest financial challenge moving forwards involves managing our building long-term multiple elements of the building requiring investment, including our roofs (>£1M), glazing, heating system, and audio-visual equipment. This is something we continue to seek God's guidance on, recognizing that the church is a body of members and our building functions to support our aims, therefore in finalizing our vision we hope that plans for our building will become clearer.

We continue to develop our connections with St Anne's, where our Lay Pioneer minister and his family serve and live. Further connections are developing with St Paul's Chester Green where our associate minister is priest-in-charge.

2022 was also a time of sadness with significant bereavements within our congregation and illness which continue to touch many.

Overall, we feel we are in a season of rebuilding - post-COVID and with a new vicar, vision and emerging partnerships with neighbouring churches. There is much to do.

Public benefit

The PCC has considered the guidance of the Charity Commission with regard to public benefit. In planning activities PCC consider the charity commission guidance and how it relates to our objectives.

ACHIEVEMENT AND PERFORMANCE

Membership and attendance

The Church Electoral roll was 149 members on 31 December 2022. During 2022, Sunday worship was largely re-established in the building, although we have retained a livestream and on-demand facility on YouTube, which continues to be used by those who cannot or choose not to worship in person. Average in-person attendance for 2022 was 121. Accessing services via YouTube has declined since in-person worship recommenced, but there remain a small but significant number of people for whom this is beneficial.

Charitable activities

It is our policy to give away 10% of our income to people and projects both in the UK and overseas. This is managed through the LINKS group who pray monthly for projects and people we have connections with and through a recently formed sub-committee chaired by the treasurer. The sub-committee paused its giving due to financial constraints in mid-2022 but is now in a position to gift £4,000, the outstanding amount from 2022.

ST ALKMUND AND ST WERBURGH PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Financial position

The income for the year is almost entirely voluntary giving from church members. There is extensive use of tax efficient giving using gift aid and payroll giving. New members are encouraged to commit to regular giving at the same time as committing to regular attendance and becoming part of our worshipping community.

Total income for 2022 was £255,999 all of which £250,869 related to unrestricted funds and £5,130 to restricted funds. Total expenditure was £223,592 of which £218,373 related to unrestricted funds and £5,219 to restricted funds. Our parish share amounted to £74,219 - a contribution to the work of the wider Church of England and is set by a formula largely based on head count. Staff wages account for £67,956.

The net surplus for the year on total funds was £32,407 of which £32,496 related to unrestricted funds and deficit of £89 to restricted funds.

Total reserves carried forward amounted to of £66,395 of which £64,922 related to unrestricted funds and £1,473 related to restricted funds.

Investment Policy and Objectives

It is our policy to invest funds with the COIF Church of England Deposit Fund.

Reserves policy

It is PCC policy to maintain sufficient reserves of cash to enable payment of one month's unrestricted expenditure, minimum redundancy payments, and a suitable sum to cover emergency situations. Currently the sum considered to cover these potential outgoings is £20,000. Our end of year cash position in relation to unrestricted funds is £45,561.

Our 2023 budget has been set to be a balanced budget of expenditure against realistic income forecast. We plan to review the budget during the year and will respond as appropriate if income does not match expectations, looking to restrict expenditure further if it is lower and release additional spending if it is higher.

Going concern and the impact of COVID-19

Nearly all our charity income comes from planned giving from the congregation, who give through regular standing orders and payroll giving. Much of this qualifies for Gift Aid. As our building has reopened, so our income from room hire has increased, although this is not yet a significant income. We are encouraged that giving to the church has remained broadly in line with previous pre-pandemic years and we have been able to maintain our charitable purposes. On the whole we were able to meet our budget in 2022, although in some areas we spent below what we had budgeted as some ministries were not fully active through the year. We remain confident that the charity can continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by Church of England legislation as set out in the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church regular attenders over 16 years are encouraged to register on the Electoral Roll and therefore be eligible to stand for and vote in the PCC elections.

Organisational structure

The day to day management of the church is the responsibility of the Senior Leadership Team comprising the ordained ministers and churchwardens. This team is responsible for formulating church strategy and identifying future objectives and activities and remains accountable to the PCC. The PCC reflect and consider these proposals and after any amendment seek to enable the delivery of them by approving funding, encouraging lay involvement and supporting the leadership team. The Staff team are line managed by the ordained ministers.

Induction and training of new trustees

Specific training is provided to members of PCC and employed staff where the need is identified or where legislation requires it.

ST ALKMUND AND ST WERBURGH PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

There is a standing item on PCC agenda to address any major risks identified. There is a Health and Safety policy including a Fire Risk assessment, evacuation plans, health and hygiene in the kitchen and child protection policy, which is currently under review.

Financial management and fraud risk are mitigated by our budget processes. The PCC approves an annual budget and individual ministries and staff hold budgets where expenditure has to be approved by the budget holder. Progress against the budget is reviewed at each PCC meeting and by the Finance subcommittee (Vicars, Wardens and Treasurer). Expenditure above specified limits requires the approval of PCC or two of the Senior Leadership Team.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132891

Principal address

Parochial Church Council
40 Kedleston Road
DERBY
DE22 1GU

Trustees

PCC members who have served from 1 January 2022 until the date that this report was approved are:

Priest in charge	The Revd Mina Munns	
Associate Minister	The Revd James Durrant	
Churchwardens	Mrs Nicole Stieger Dr Rosie Amott Mr Jonathan Seddon	re-elected May 2022 resigned May 2022 elected May 2022
Deanery Synod representatives	Mrs Gael Browne Mr Hugh Craig	resigned July 2022
Lay Vice Chair	Mr Jon Seddon	
Elected members		
Electoral Roll Officer	Mrs Alex Lacey Mrs Amita Dinmore Mrs Cathy Travis Mr Dan Sanders	re-elected May 2022
Safeguarding Officer	Mrs Jacqueline Haywood Mr James Meek	re-elected May 2022
Secretary	Mr Jonathan Schmidt	
Fabric	Mr Paul Archer Dr Richard Crowson	
Treasurer	Mrs Rosemary Archer Mr Kevin Woodbridge	resigned May 2022
Health and safety	Mr Mark Lewis	elected May 2022

Independent Examiner

David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Bankers

National Westminster Bank plc
PO Box 283
58 St Peters Street
Derby
DE1 9DT

CCLA Investment Management Limited
COIF Charity Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Approved by order of the board of trustees on 17 April 2023 and signed on its behalf by:



Mrs R Archer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ALKMUND AND ST WERBURGH PAROCHIAL CHURCH COUNCIL

Independent examiner's report to the trustees of St Alkmund and St Werburgh Parochial Church Council

I report to the charity trustees on my examination of the accounts of St Alkmund and St Werburgh Parochial Church Council (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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.



David Mellor FCA

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 10/5/23

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	238,380	5,130	243,510	199,906
Charitable activities	5				
Church activities		11,838	-	11,838	3,320
Investment income	4	163	-	163	9
Other income	6	488	-	488	3,481
Total		<u>250,869</u>	<u>5,130</u>	<u>255,999</u>	<u>206,716</u>
EXPENDITURE ON					
Charitable activities	7				
Church activities		<u>218,373</u>	<u>5,219</u>	<u>223,592</u>	<u>244,230</u>
NET INCOME/(EXPENDITURE)		32,496	(89)	32,407	(37,514)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>32,426</u>	<u>1,562</u>	<u>33,988</u>	<u>71,502</u>
TOTAL FUNDS CARRIED FORWARD		<u>64,922</u>	<u>1,473</u>	<u>66,395</u>	<u>33,988</u>

The notes form part of these financial statements

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	13	28,543	-	28,543	15,009
Cash at bank and in hand		<u>45,561</u>	<u>1,473</u>	<u>47,034</u>	<u>27,337</u>
		74,104	1,473	75,577	42,346
CREDITORS					
Amounts falling due within one year	14	(9,182)	-	(9,182)	(8,358)
NET CURRENT ASSETS		<u>64,922</u>	<u>1,473</u>	<u>66,395</u>	<u>33,988</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>64,922</u>	<u>1,473</u>	<u>66,395</u>	<u>33,988</u>
NET ASSETS		<u>64,922</u>	<u>1,473</u>	<u>66,395</u>	<u>33,988</u>
FUNDS	15				
Unrestricted funds				64,922	32,426
Restricted funds				<u>1,473</u>	<u>1,562</u>
TOTAL FUNDS				<u>66,395</u>	<u>33,988</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 April 2023 and were signed on its behalf by:



Mrs R Archer - Trustee



Mr J Seddon - Trustee

The notes form part of these financial statements

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. STATUTORY INFORMATION

St Alkmund and St Werburgh Parochial Church Council is a charity registered with the Charity Commission. The charity's registered number and principal address can be found in the Reference and Administrative details of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The charity has reported a surplus for the year. The trustees operate a tight budget to monitor expenditure against realistic income. Our Reserves Policy ensures that we maintain a balance of £20,000 in our General Account. The trustees are of the opinion that there is no concern over going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Significant judgements

There are no significant judgements (apart from those involving estimates) on amounts recognised in the financial statements:

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

For donations to be recognised the charity will have received the funds or have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income relates to bank deposit accounts and is recognised when received.

Tax recoverable for the year on covenanted and gift aid donations is included in the income and expenditure account on an accruals basis.

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES - continued

Grants

The Charity received two grants in 2022: one from the Derby Diocese Board of Finance towards the church's winter utility bills and one as part of Derby City Council's Warm Rooms scheme. Both were Restricted Funds. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Debtors

Other debtors are recognised at the settlement amount due less any discount. Prepayments are valued at the amount prepaid.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT

The PCC is not registered for VAT and all irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The Parochial Church Council has both unrestricted and restricted funds.

Unrestricted funds represent the funds of the Parochial Church Council that are not subject to any restrictions regarding their use and are available for application to the general purposes of the Parochial Church Council.

Restricted funds relate to donations and grants which are specified for a particular purpose. Income is included in incoming resources of restricted funds when received. The relevant expenditure is then matched as restricted expenditure.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Consecrated land and buildings and movable church furnishings:

Consecrated and beneficed property is excluded from the financial statements by section 10(2) (c) of the Charities Act 2011.

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. ACCOUNTING POLICIES - continued

Fixed assets - continued

No value is placed on movable church furnishings held by the church wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church councillorship consider this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other fixtures and fittings:

All expenditure on other fixtures and fittings is treated as expenditure in the year that it is incurred.

Current assets

Short term depositary in respect of cash held with the CBF Church of England Deposit Fund or at a bank in a separate deposit account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid	152,544	136,713
Grants	4,905	-
Income tax recoverable on Gift Aid	38,582	31,556
Other identified giving	47,479	31,637
	<u>243,510</u>	<u>199,906</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Derby Diocese Board of Finance energy fund	3,750	-
Derby City Council winter warm rooms	1,155	-
	<u>4,905</u>	<u>-</u>

The grants during the year were awarded as follows:

The Diocese of Derby: to help fund increased energy costs.

Derby City Council: to fund the warm rooms project.

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. INVESTMENT INCOME		2022	2021	
		£	£	
Deposit account interest		<u>163</u>	<u>9</u>	
5. INCOME FROM CHARITABLE ACTIVITIES		2022	2021	
	Activity	£	£	
Church hall lettings	Church activities	10,036	3,168	
Marriage and funeral fees	Church activities	<u>1,802</u>	<u>152</u>	
		<u>11,838</u>	<u>3,320</u>	
6. OTHER INCOME		2022	2021	
		£	£	
Miscellaneous income		8	-	
CSU administration recovery		480	2,502	
Coronavirus Job retention scheme		<u>-</u>	<u>979</u>	
		<u>488</u>	<u>3,481</u>	
7. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 8)	Support costs (see note 9)	Totals
		£	£	£
Church activities		<u>217,646</u>	<u>5,946</u>	<u>223,592</u>
8. DIRECT COSTS OF CHARITABLE ACTIVITIES		2022	2021	
		£	£	
Staff costs		67,956	76,025	
Charitable giving		21,426	20,460	
Ministry: Diocesan parish share		74,219	74,385	
Other clergy costs		366	574	
Church running expenses		22,280	19,106	
Church maintenance		11,236	22,272	
Church cleaning expenses		6,047	2,195	
Equipment		5,632	4,403	
Junior church and youth work		1,672	2,003	
Outreach and special events		3,808	4,279	
CSU costs		-	8,506	
Printing and stationery		264	488	
Telephone		698	942	
Bank charges		532	644	
Rental of equipment		974	974	
Kitchen expenses		262	534	
PCC contingency		<u>274</u>	<u>-</u>	
		<u>217,646</u>	<u>237,790</u>	

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. SUPPORT COSTS

	Governance costs
Church activities	£
	<u><u>5,946</u></u>

Support costs relate to the independent examination fee £1,915 (2021: £1,826) and bookkeeping services £4,031 (2021: £4,614).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Expenses incurred in the course of ecumenical duties totalling £185 (2021: £306) were reimbursed to one member(s) (2021: two) of the Parochial Church Council.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	62,770	72,752
Social security costs	1,369	1,180
Other pension costs	<u>3,817</u>	<u>2,093</u>
	<u><u>67,956</u></u>	<u><u>76,025</u></u>

Key employees

The executive decision making body is the senior leadership team comprising the clergy and churchwardens, none of whom are paid by the charity although the clergy receive reasonable expenses incurred in the course of their work, the remaining trustees complete the PCC whose role is to discuss challenge and clarify proposals from the senior leadership team then the whole PCC vote where necessary. The employed staff are not trustees and their function is either administrative or practical in delivering and supporting the church ministries. There are no key employees as described in the current legislation.

The average monthly number of employees during the year was as follows:

	2022	2021
Number of staff	<u><u>3</u></u>	<u><u>4</u></u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff was 2 (2021: 3).

**ST ALKMUND AND ST WERBURGH
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	199,741	165	199,906
Charitable activities			
Church activities	3,320	-	3,320
Investment income	9	-	9
Other income	3,481	-	3,481
Total	<u>206,551</u>	<u>165</u>	<u>206,716</u>
EXPENDITURE ON			
Charitable activities			
Church activities	<u>241,511</u>	<u>2,719</u>	<u>244,230</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(34,960)	(2,554)	(37,514)
	<u>10,493</u>	<u>(10,493)</u>	<u>-</u>
Net movement in funds	(24,467)	(13,047)	(37,514)
RECONCILIATION OF FUNDS			
Total funds brought forward	56,893	14,609	71,502
TOTAL FUNDS CARRIED FORWARD	<u>32,426</u>	<u>1,562</u>	<u>33,988</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Income tax recoverable	10,094	7,655
Other debtors	1,161	-
Amounts owed by Church Trust	16,820	-
Prepayments and accrued income	<u>468</u>	<u>7,354</u>
	<u>28,543</u>	<u>15,009</u>

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14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	579	927
Other creditors	<u>8,603</u>	<u>7,431</u>
	<u>9,182</u>	<u>8,358</u>

15. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	32,426	32,496	64,922
Restricted funds			
Friendship group	404	(89)	315
Darley and West End food bank	<u>1,158</u>	<u>-</u>	<u>1,158</u>
	<u>1,562</u>	<u>(89)</u>	<u>1,473</u>
TOTAL FUNDS	<u>33,988</u>	<u>32,407</u>	<u>66,395</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,869	(218,373)	32,496
Restricted funds			
Storehouse project	225	(225)	-
Friendship group	-	(89)	(89)
Derby Diocese Board of Finance	3,750	(3,750)	-
Derby City Council	<u>1,155</u>	<u>(1,155)</u>	<u>-</u>
	<u>5,130</u>	<u>(5,219)</u>	<u>(89)</u>
TOTAL FUNDS	<u>255,999</u>	<u>(223,592)</u>	<u>32,407</u>

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15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	56,893	(34,960)	10,493	32,426
Restricted funds				
Storehouse project	350	(350)	-	-
Friendship group	404	-	-	404
Ramp	12,697	(2,204)	(10,493)	-
Darley and West End food bank	<u>1,158</u>	<u>-</u>	<u>-</u>	<u>1,158</u>
	<u>14,609</u>	<u>(2,554)</u>	<u>(10,493)</u>	<u>1,562</u>
TOTAL FUNDS	<u>71,502</u>	<u>(37,514)</u>	<u>-</u>	<u>33,988</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,551	(241,511)	(34,960)
Restricted funds			
Storehouse project	165	(515)	(350)
Ramp	<u>-</u>	<u>(2,204)</u>	<u>(2,204)</u>
	<u>165</u>	<u>(2,719)</u>	<u>(2,554)</u>
TOTAL FUNDS	<u>206,716</u>	<u>(244,230)</u>	<u>(37,514)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	56,893	(2,464)	10,493	64,922
Restricted funds				
Storehouse project	350	(350)	-	-
Friendship group	404	(89)	-	315
Ramp	12,697	(2,204)	(10,493)	-
Darley and West End food bank	<u>1,158</u>	<u>-</u>	<u>-</u>	<u>1,158</u>
	<u>14,609</u>	<u>(2,643)</u>	<u>(10,493)</u>	<u>1,473</u>
TOTAL FUNDS	<u>71,502</u>	<u>(5,107)</u>	<u>-</u>	<u>66,395</u>

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15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	457,420	(459,884)	(2,464)
Restricted funds			
Storehouse project	390	(740)	(350)
Friendship group	-	(89)	(89)
Ramp	-	(2,204)	(2,204)
Derby Diocese Board of Finance	3,750	(3,750)	-
Derby City Council	1,155	(1,155)	-
	<u>5,295</u>	<u>(7,938)</u>	<u>(2,643)</u>
TOTAL FUNDS	<u>462,715</u>	<u>(467,822)</u>	<u>(5,107)</u>

Restricted funds

Storehouse project comprises a ministry to the homeless, dispossessed and those in significant need, providing practical help, support, friendship and worship.

Friendship group is a place for fun, friendship and sustenance for the over 60's at St Alkmunds and in the surrounding community, providing a service for the overall wellbeing of its members.

The Ramp fund relates to a specific campaign to raise funds to construct a ramp to the front of the church to enable easier access and replace doors and windows.

The Darley and West End food bank fund was set up for the benefit of disadvantaged people in the local community.

The Diocese of Derby fund was granted to help fund increased energy costs.

The Derby City Council fund was granted to fund the warm rooms project.

16. RELATED PARTY DISCLOSURES

Unrestricted donations to the charity by the trustees in the year amounted to £38,692 (2021: £41,850). Gift aid was reclaimed on these donations of £9,673 (2021: £9,713).

During the year £3,600 was paid to trustee Jonathan Schmidt in respect of charitable giving to Youth with A Mission. This is a Christian charity with an outreach group based in Derby. Jonathan and his spouse head up this work on a full-time basis and income comes entirely from gifts and donations. St Alkmunds and St Werburgh PCC supports mission partners both abroad and at home as part of the PCC's vision.

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17. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Parochial Church Council throughout the current and previous year.