

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAUL'S, CHICHESTER

England & Wales · Charity number 1133785

Details

Other names	ST PAUL'S PCC, CHICHESTER
Status	Registered
Legal form	Other
Registered	2010-01-26
Register	View on the Charity Commission register

Contact

Address	St. Pauls Church Churchside Chichester PO19 6FT
Phone	01243533403
Email	office@stpaulschichester.org
Website	www.stpaulschichester.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and bereaved. Teaching of christianity through sermons, courses and small groups. Taking of religious assemblies in schools. The provision of youth clubs with a christian ethos. Promotion of christianity through the staging of events and meetings.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£295,886	£229,008	-	-
2023-12-31	£241,664	£190,456	-	-
2022-12-31	£328,581	£504,235	-	-
2021-12-31	£532,015	£691,971	£392,490	5
2020-12-31	£395,144	£508,127	-	-

Trustees

Name	Role	Appointed
Rev Paul Doick	Chair	2024-05-12
Bethany April Herrod		2022-05-17
Brian Buss		2025-06-03
Chantal Emmanuelle Lushington		2022-07-05
Chantal Tomlinson		2024-05-12
Charles Joseph Gauntlett		2025-05-18
Christopher Denis Merrien		2021-08-23
Dr Katherine Helen Stephen		2023-05-14
Gary John Neal		2026-05-10
IAN CRESWICK		2024-05-12
Jan Doick		2025-06-03
Jeanne Elizabeth Taylor		2022-05-17
Margaret Joyce Heald		2018-05-01
Mark Anthony Holl		2023-05-14
Patricia Vincent-Townend		2024-05-12
REV'D RACHEL HAWES		2018-05-01
Rachel Amelia Keogh		2026-05-10
Zoe Elizabeth Neal		2026-05-10

Accounts

PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF

ST PAUL'S CHICHESTER

(REGISTERED CHARITY NO. 1133785)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024



Principal address

St Paul's Church
Churchside
Chichester
West Sussex PO19 6FT

Independent examiner

Sam Ede FCA FCCA BFP
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester PO20 7EQ

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex PO19 1HR

Parochial Church Council of St Paul's Chichester

Annual Report and Financial Statements

For the Year Ended 31 December 2024

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Parochial Church Council of St Paul's Chichester

Trustees' Annual Report

1. Year Ended 31 December 2024

The members have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Paul's, Chichester and the charity number is 1133785.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

After a consultation with the congregation in 2017, the PCC adopted five goals towards which we continue to work. They are as follows:

1. A true parish church - rooted in the life of the city, responsive to local needs, and open to all.
2. A place of imaginative and inspiring worship, with the Eucharist at our heart.
3. A community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.
4. A church that promotes a culture of inclusion, safeguarding, stewardship and good governance.
5. A supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

These were reviewed by the PCC in October 2021 but were not significantly changed.

How we are seeking to be a true parish church- rooted in the life of the city, responsive to local needs, and open to all.

The Rev'd Canon Paul Doick was appointed as the Rector of the Parish of St Paul's Chichester and St Peter's Westhampnett on 23rd April 2025. He and his wife Jan were welcomed to the Parish at a Eucharist led by the Bishop of Horsham which saw a very full church, including representatives from across the local community.

St Paul's provides space for all manner of groups to meet, both those that have the roots in the church and others from the wider community. Church-run groups included the Mother's Union, the F3A group (Fellowship of the Third Age), a Ladies' Group and a number of groups and activities for children that are described below.

The parish centre was widely used. The centre was used by Confide, a counselling service for people on low incomes. It gave space for meetings and language lessons for refugees and asylum seekers who are linked to Sanctuary in Chichester. There were weekly meetings of Say Aphasia that offers support to stroke patients and the Chichester Festival Theatre's Friday Company for young adults over the age of 25 with learning difficulties.

Together our community (TOC), an organisation that enables people over 18 who have learning difficulties to meet and enjoy different activities, also met at St Paul's. The young people served coffee after the 10am Eucharist on Thursdays and prepare their own lunches every Wednesday during term-time. Raised beds in the church grounds also allow the young people to grow vegetables for their own use and as ingredients for their lunches. In addition, the centre was regularly used by eight voluntary organisations and there were numerous occasional meetings.

The church was used by a rock choir, rehearsals of the Chichester Singers, the NHS Blood Transfusion service for blood donor sessions and ABRSM music exams. Eight Festival of Chichester events were held at St Paul's. Other concerts also took place during the year. A concert celebrating the 150th Anniversary of the Church's Pipe Organ was held in September 2024, recognising this nationally-important historic instrument by Alfred Hunter.

The church was used by two state schools, as well as St Joseph's, a Church of England voluntary aided school within the parish, for productions and special services at Easter, Harvest and Christmas and for Year 6 leavers.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. It was in almost constant use by keep fit classes, art groups, Brownies and Rainbows, residents' groups and for rehearsals of the Chichester City Brass Band. It also provided the venue for monthly tea parties on Sundays for members of the congregation and beyond.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, took place at 10am on Sundays, supported by a large robed choir and organist team. Retired and volunteer clergy have managed services until April 2024 and have continued to assist the Rector from then. The main Eucharist, held at 10am on Sundays is a sung service, with the music led by a choir of adults and children. A Book of Common Prayer-based Eucharist is held at 8am. The average Sunday attendance stood at 201 adults and 45 children each week. There was also a Eucharist on Thursday mornings. Together with Morning prayer, which was said from Tuesday to Fridays at 9am, and Home communions, midweek worship was attended by an average of 45 adults.

There were also occasional services such as Choral Evensong, a pet service, Community Carols and a Crib and Christingle service. A substantial newsletter The Grapevine is published each month (apart from August) that gives details of services and events and contains articles for reflection.

As well as our regular services we hold a number of services relating to life events. During the year there were 38 baptisms, 5 readings of banns, 11 funerals, including those only held at the crematorium and 2 interments of ashes. There was also 1 wedding in church and 1 blessing of a couple held in church.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's continued to offer many opportunities for deepening discipleship and nurturing the faith of others. St Paul's followed the diocesan Lent course on the Old Testament. During the year Bible study sessions followed the Thursday Eucharists.

There were several organisations for younger members of the church. The average attendance at Sunday School was 25 children. During term time an average of 15 children attended Ignite for Years 3 to 6. Following the departure of a youth worker, youth activity has focussed on primary school-aged children over the year. This is currently being led by the Rector with support from volunteers and our Schools and Families Worker. In March there was a children's pilgrimage to Walsingham in which 16 children participated.

In June, 6 adults and 14 children were confirmed. In November, on the feast of Christ the King, 23 children received their first Communion.

A grant from the Diocesan Mission Fund continued to make possible the employment of a Schools' and Families worker to work mainly in St Joseph's Academy. St Paul's provided Bibles for the Year 6 leavers.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

St Paul's is an inclusive church and the congregation reflects the diversity within the parish. It is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held. The Rector and the PCC have been supportive of introducing the 'Living in Faith' liturgy as the only liturgy that the Church of England allows for recognition of the commitment of same sex couples.

The number recorded on the electoral roll at the Annual Parochial Church Meeting on 11 May was 265, an increase of 16 from 2023. Six names were added during the year after being noted by the PCC.

The PCC met seven times in 2024. The average attendance was 75%. The PCC received regular reports on finance and safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed.

Other matters discussed by the PCC during the year included a comprehensive review of corporate and staffing policies, hall hire terms and conditions, an additional parish share payment of £10,000 to the Diocese, whether to establish electric vehicle charging in the car park (which was not pursued), and the potential for a future youth worker.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

St Paul's has long-standing commitment to give some of its regular giving income from the general fund to mission agencies and charities. In 2024 this amount was £5,400. This has been held at the level for some years, originally based on 5% of relevant income. Donations of £540 were made to the main mission partners (the Church Mission Society, Christian Aid, BEATS, Chichester Diocese West Africa Link and the United Society for Partners in the Gospel).

Additionally, members of the congregation were invited to nominate charities to receive money. This apportionment was made as follows. Payments of £385 were made to Medicins Sans Frontieres that provides emergency medicine in seventy countries worldwide, Samaritans that provides emotional support to people in distress, Parenting Mental Health that supports parents of children with mental health issues, HEART, a local charity, that provides hot meals to people who are homeless or in need, My Sister's House that helps women at risk of domestic abuse and the Chichester Foodbank. Compassion UK was supported for the first time with £390, this being a Christian charity that supports children internationally. The PCC has agreed that funding for each charity would be limited to a three-year period overall in order to allow other charities to be nominated.

Supplementary funds for mission were raised during the year from the parish barbecue in July and a barn dance in October. A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued. In addition, some members of the congregation sang carols outside the Festival Theatre in late December to raise money for Stonepillow. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Support Work projects. A collection was made in church in Christian Aid Week.

St Paul's is a Fair-Trade church and we are committed to using fair trade products wherever possible. We continued to hold an Eco-congregation award.

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

Committees

The *Standing Committee* is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council. It met 3 times in 2024.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks. This has included a comprehensive review of all corporate and staffing policies and the hall hire terms and conditions.

Reserves

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills.

The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £236,918 (2023 £186,378).

Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent: The Rev'd Canon Paul Doick Chairman (from April 2024)
 The Rev'd Rachel Hawes Associate Rector

Churchwardens: David Foster* (renewed in May 2024. Chairman until April 2024, Vice-Chairman from April 2024) :
 Jeannie Taylor* (renewed in May 2024.)

Margaret Heald (ex-officio, Diocesan Synod)

Elected Members

Jane Cherry (coopted until May 2024)
Ian Creswick (from May 2024)
Charles Gauntlett (until May 2024)
Bethany Herrod* (from May 2022)
Mark Holl (from May 2023)
Chantal Lushington* (from May 2023. Previously co-opted)
Christine Meaden (from May 2023)
Chris Merrien (from May 2021, second term)
Avril Priestman (until May 2024)
Richard Radford (until May 2024)
Katy Stephen (from May 2023)
Roderick Smith* (from May 2023, Treasurer)
Chantal Tomlinson (from May 2024)
Patricia Vincent-Townend (from May 2024)

*Standing Committee member

Deanery Synod Caroline Adams (from May 2023)
 Jennie Aitchinson (from May 2023)
 Margie Caldicott (from May 2023)
 Martin Tomlinson (from May 2021, second term)

Secretary Emma Baverstock until April 2024.
 Charles Gauntlett from April 2024 (PCC member until May 2024).

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by Rev'd Canon Paul Doick, PCC Chairman.



Date..... 13/04/2025

Parochial Church Council Of St Paul's Chichester

Statement of Responsibilities of the Members

Year Ended 31 December 2024

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC 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.

Parochial Church Council of St Paul's Chichester

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC 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 accounting requirements of the Church Accounting Regulations.
4. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Sam Ede FCA FCCA BFP
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester

PO20 7EQ

14/4/25



STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Notes:	Funds	Funds	Funds	2024	2023
		£	£	£	£	£
Incoming resources						
<i>Donations and legacies</i>	3a	194,660	22,357	-	217,017	169,490
<i>Other trading activities</i>	3b	71,614	113	-	71,727	65,697
<i>Income from investments</i>	3c	3,702	-	1,658	5,359	4,285
<i>Income from church activities</i>	3d	1,784	-	-	1,784	1,892
<i>Other income</i>	3e	-	-	-	-	300
Total income and endowments		271,759	22,470	1,658	295,886	241,664
Resources expended						
<i>Expenditure on raising funds</i>	4a	3,219	-	-	3,219	266
<i>Expenditure on church activities</i>	4b	210,264	14,025	1,501	225,789	190,190
Total resources expended		213,483	14,025	1,501	229,008	190,456
<i>Gains/(losses) on investments</i>	7b	2,505	-	-	2,505	-
<i>Gains/(losses) on investment property</i>	6	-	-	-	-	-
Net incoming/(outgoing) resources before transfers		60,782	8,445	157	69,384	51,208
<i>Gross transfers between funds</i>		(1,096)	1,096	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses		59,685	9,541	157	69,384	51,208
Net movement in funds		59,685	9,541	157	69,384	51,208
Total funds brought forward at 1 January		203,614	56,125	7,814	267,553	216,345
Total funds carried forward at 31 December		263,299	65,666	7,971	336,937	267,553

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER Registered Charity no. 1133785

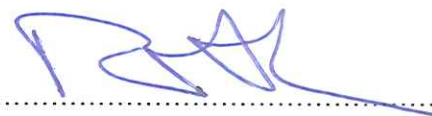
BALANCE SHEET AT 31 DECEMBER 2024

	Notes	2024	2023
		£	£
Fixed assets			
Investment Property (sold at market value)	6	-	-
Tangible fixed assets	7a	-	-
Investments	7b	6,845	4,339
Total fixed assets		6,845	4,339
Current assets			
Stock		150	150
Debtors	9	101,405	14,799
Short term deposits		225,087	121,476
Cash at bank and in hand		24,911	143,241
		351,553	279,666
Current Liabilities			
Creditors: amounts falling due within one year	10	(21,462)	(16,453)
Net current assets		330,091	263,213
Total assets less current liabilities		336,936	267,553
NET ASSETS		336,936	267,553
Funds			
	8		
Endowment funds	12	7,971	7,814
Restricted funds	12	65,667	56,125
Unrestricted funds	12	263,298	203,614
TOTAL FUNDS		336,936	267,553

Approved by the PCC and signed on its behalf by
 Revd. Paul Doick Rector / PCC Chairman:

Roderick Smith , Honorary Treasurer





Date 13/04/2025

The accompanying notes form a part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 affiliation to another body, nor those which are informal gatherings of church members. The accounts have been prepared ignoring all small rounding differences.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

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.

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial activities and is separately disclosed.

The PCC owns the freehold of St Michael's Church Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building. No depreciation is provided on property as it is the PCC's policy to maintain the asset in a continual state of sound repair. The economic life of the asset is so long and the residual value so high that any depreciation would not be material. The asset is subject to annual impairment reviews and provision would be made for any diminution in value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

e **Fixed Assets (continued)**

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Church furnishings	10% straight line
Office equipment	10% straight line
St Michaels fixtures & fittings	10% straight line

Investment Property

The flat at Regnum Court was sold at market value on 31st March 2021 and proceeds used to fund phase 2 of St Paul's Renewed. There is no other investment property.

Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period. An investment account dating back over a decade belonging to the PCC is now included on the balance sheet following PCC approval.

f **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 uncollectable.

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

g **Creditors**

Short-term creditors are measured at transaction value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Incoming resources

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Endowment</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2024</u> <u>£</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2023</u> <u>£</u>
a <i>Donations and legacies</i>					
Planned giving	66,615	-	-	66,615	68,840
Collections at all services	4,861	357	-	5,218	8,150
Grants, donations and appeals	11,204	22,000	-	33,204	19,638
Income tax recoverable	17,746	-	-	17,746	20,707
Legacies	94,234	-	-	94,234	52,155
	<u>194,660</u>	<u>22,357</u>	<u>-</u>	<u>217,017</u>	<u>169,490</u>
b <i>Other trading activities</i>					
Fetes, bazaars and other fund-raising events	3,844	113	-	3,956	6,098
Parish Centre Hire	67,058	-	-	67,058	58,902
Photocopying	713	-	-	713	505
Coffee Sales (no longer analysed)	-	-	-	-	193
	<u>71,614</u>	<u>113</u>	<u>-</u>	<u>71,727</u>	<u>65,697</u>
c <i>Income from investments</i>					
Dividends and interest	3,702	-	1,658	5,359	4,285
	<u>3,702</u>	<u>-</u>	<u>1,658</u>	<u>5,359</u>	<u>4,285</u>
d <i>Income from Church Activities</i>					
Fees from funerals, weddings etc	1,784	-	-	1,784	1,892
	<u>1,784</u>	<u>-</u>	<u>-</u>	<u>1,784</u>	<u>1,892</u>
e <i>Other income</i>					
Rent / surplus on disposal	-	-	-	-	300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total incoming resources	<u>271,759</u>	<u>22,470</u>	<u>1,658</u>	<u>295,886</u>	<u>241,664</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Resources expended

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>FUNDS</u>	<u>FUNDS</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2024</u>	<u>2023</u>
a <i>Expenditure on raising funds</i>					
Stewardship costs	-	-	-	-	-
Fetes, bazaars and other fund-raising events	3,219	-	-	3,219	266
Concert Costs	-	-	-	-	-
	<u>3,219</u>	<u>-</u>	<u>-</u>	<u>3,219</u>	<u>266</u>
b <i>Expenditure on church activities</i>					
Missionary and charitable giving:	-	-	-	-	-
Overseas:					
B.E.A.T.S	540	-	-	540	790
Christian Aid	2,671	-	-	2,671	1,290
CMS/ SCOM	540	-	-	540	790
IDWAL	540	-	-	540	-
US (formally USPG)	540	-	-	540	790
Diocesan Harvest Appeal	-	-	-	-	790
Australian Koala Charity	-	350	-	350	-
Home:					
Samaritans (Bognor & Chichester Branch)	385	-	-	385	450
Stonepillow (donations throughout year) *	150	-	-	150	500
Chichester Food Bank (Trussell Trust)	385	-	-	385	450
Four Streets	-	-	-	-	120
Compassion UK	390	-	-	390	-
Hayling Island Donkey	200	-	-	200	200
Medicine Sans Frontieres	385	-	-	385	450
Parenting Mental Health	385	-	-	385	470
Refugees in Chichester	-	-	-	-	1,000
Red Cross	-	-	-	-	200
Heart	385	-	-	385	650
My Sisters House	385	-	-	385	500
To be allocated reverse prior year	-	-	-	-	10
	<u>7,881</u>	<u>350</u>	<u>-</u>	<u>8,231</u>	<u>9,430</u>

* Carol Singers from churches throughout Chichester collected £2,250 on behalf of Stonepillow, which St Paul's received and paid to Stonepillow.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Resources expended

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Endowment</u> <u>Funds</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2024</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2023</u>
Ministry costs:					
diocesan parish contribution	87,084	-	-	87,084	74,549
other clergy costs	4,939	-	-	4,939	944
Church running expenses	11,970	-	-	11,970	8,774
Church maintenance	25,096	-	-	25,096	13,329
Upkeep of services	10,331	-	1,501	11,832	13,105
Upkeep of churchyard	3,459	-	-	3,459	5,144
Parish magazine/Library	189	-	-	189	21
Sunday school costs/ Salaries/ Youth Work	14,241	-	-	14,241	17,227
Salaries/ Training/ Self-employed organists	22,961	13,675	-	36,636	30,452
Church hall running costs	15,278	-	-	15,278	13,546
Bank charges	421	-	-	421	469
Independent examination fee	3,000	-	-	3,000	3,200
Professional Fees	3,414	-	-	3,414	-
	<u>210,264</u>	<u>14,025</u>	<u>1,501</u>	<u>225,789</u>	<u>190,190</u>
Total resources expended	<u>213,483</u>	<u>14,025</u>	<u>1,501</u>	<u>229,008</u>	<u>190,456</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Cost of workers	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
a <i>Cost of workers including organist fees</i>	<u>49,004</u>	<u>45,062</u>
	<u>49,004</u>	<u>45,062</u>

During the year the PCC paid a Director of Music, Organists, Youth workers, Caretaker, and Kitchen Manager (part year) all of whom are part time. Included in the above are costs of organists who are self-employed.

No employee received remuneration in excess of £60,000.

The average number of employees during the year was 5 (2023: 4)

- b *Payments to PCC members*
No payments were made to a member of the PCC this year.

6 Note no longer required

7 Fixed Assets

a **Tangible fixed assets**

	Church Furnishings	Office equipment	St Michaels fixtures & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 January 2024	39,890	3,990	10,800	54,680
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
Transfer to investment property	-	-	-	-
At 31 December 2024	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Depreciation				
At 1 January 2024	39,890	3,990	10,800	54,680
Provided in the year	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Net book amounts				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b **Investments**

Market value 1 January 2024	£
CCLA Emma Muggridge Account*	4,339
income received/withdrawn	2,485
Market value 31 December 2024	<u>20</u>
	<u>6,845</u>

* Note: Historically omitted from balance sheet. Now recognised.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Analysis of Net assets by fund

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total Funds</u> <u>2024</u> £	<u>Total Funds</u> <u>2023</u> £
Fixed assets for church use					
Investment fixed assets	6,845	-	-	6,845	4,340
Current assets	270,081	73,501	7,971	351,553	279,666
Current liabilities	(13,627)	(7,834)	-	(21,462)	(16,453)
	<u>263,299</u>	<u>65,667</u>	<u>7,971</u>	<u>336,936</u>	<u>267,553</u>

9 Debtors

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total Funds</u> <u>2024</u> £	<u>Total Funds</u> <u>2023</u> £
Income tax recoverable	9,686	(342)	-	9,345	6,132
Prepayments and accrued income	86,639	-	-	86,639	-
Accounts receivable	5,329	92	-	5,421	8,668
	<u>101,655</u>	<u>- 250</u>	<u>-</u>	<u>101,405</u>	<u>14,799</u>

10 Creditors: amounts falling due within one year

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Endowment</u> <u>Funds</u> £	<u>Total Funds</u> <u>2024</u> £	<u>Total Funds</u> <u>2023</u> £
Deferred income					
Accruals for utilities and other costs	11,713	-	-	11,713	8,630
Other Creditors (inc agency collections)	1,915	7,834	-	9,749	7,823
	<u>13,627</u>	<u>7,834</u>	<u>-</u>	<u>21,462</u>	<u>16,453</u>

11 Related party transactions

During the year the Rector received reimbursement for travel and other costs of £701 (2023: Nil).

There have been no related party transactions that would require disclosure in the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Statement of funds

	<i>Bal b/fwd</i>			<i>Other gains/</i>		<i>Bal c/fwd</i>
	<i>1 Jan 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Losses</i>	<i>Transfers</i>	<i>31 Dec 2024</i>
	£	£	£	£	£	£
Unrestricted Fund						
General fund	186,378	248,876	(200,841)	2,505	-	236,918
Designated Boys Brigade/ Girl Guides	99	-	-	-	-	99
Designated Choir Donations	300	673	-	-	-	973
Designated Family Camp	232	-	-	-	-	232
Designated Food Bank	168	-	-	-	-	168
Designated Homeless Breakfast	104	-	-	-	-	104
Designated Ladies Group	760	-	-	-	-	760
Designated Meet & Eat	150	-	-	-	-	150
Designated New Staff	1,096	-	-	-	1,096	-
Designated Rectory Redecoration	586	-	-	-	-	586
Designated Retreat	803	1,755	(2,451)	-	-	107
Designated Mission Group	646	2,139	(2,472)	-	-	312
Designated Stonepillow	78	90	(150)	-	-	18
Designated Kitchen Fund	5,690	250	-	-	-	5,940
Designated BRF - daily bible reading	51	431	(407)	-	-	75
Designated Rectors Discretion	985	-	-	-	-	985
Designated St Michaels	5,487	17,544	(7,161)	-	-	15,870
	<u>203,613</u>	<u>271,759</u>	<u>(213,483)</u>	<u>2,505</u>	<u>(1,096)</u>	<u>263,298</u>
Restricted Fund						
Organ Scholarship	85	-	-	-	-	85
Parish Centre Development	3,652	-	-	-	-	3,652
Building and Development	6,171	-	-	-	-	6,171
Christus	4,560	-	-	-	-	4,560
Youth Work & St Johns	383	-	-	-	-	383
Berlin	930	-	-	-	-	930
Special Collections	5,037	357	(350)	-	-	5,044
Music Fund	149	-	-	-	-	149
Heritage Lottery Fund	738	113	-	-	-	850
Fair Trade	284	-	-	-	-	284
Allen Trust	34,131	-	-	-	-	34,131
Caretaker	-	22,000	(13,675)	-	1,096	9,422
	<u>56,125</u>	<u>22,470</u>	<u>(14,025)</u>	<u>-</u>	<u>1,096</u>	<u>65,667</u>
Endowment Fund						
Mary Gordon bequest	7,814	1,658	(1,501)	-	-	7,971
	<u>7,814</u>	<u>1,658</u>	<u>(1,501)</u>	<u>-</u>	<u>-</u>	<u>7,971</u>
Total funds	<u>267,553</u>	<u>295,886</u>	<u>(229,009)</u>	<u>2,505</u>	<u>-</u>	<u>336,936</u>

Designated Funds

- Boys Brigade/Girl Guides to identify these activities separately from other youth activities when being set up.
- Choir Donations to provide for future choir expenses not covered by Mary Gordon
- Church Maintenance to provide for major maintenance and Quinquennial report
- Family Camp used to analyse some youth activities
- Food Bank to hold donations passed periodically to Chichester Food Bank
- Homeless Breakfast - to analyse homeless breakfast donations and costs
- Ladies Group - to analyse activities of Ladies Group
- Meet & Eat to analyse activities of Meet and Eat group
- New Staff to support costs of new staff for limited period
- Rectory Redecoration to provide for future redecoration of the rectory
- Retreat - to analyse activities relating to organised retreats, inc Walsingham
- Mission Group Monies not paid over at the year end
- Stonepillow Monies donated to be paid over periodically.
- BRF managed by Barbara Scott to analyse bible reading group activity
- PCC Reserve: to provide for future expenditure as directed by PCC
- Kitchen fund to pay for new or replace kitchen equipment Proceeds from meals are paid into it
- Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens
- St Michael's to provide for future maintenance of the property

Restricted funds

- Organ Scholarship fund holds donations made for the advanced musical training for Organists
- Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre
- Building and Development holds funds donated and used for St Paul's renewed
- Goodwood Festival of Speed holds funds raised from Goodwood Festival of Speed for St Paul's renewed
- Christus for new commissioned sculpture or artwork
- Youth Work & St Johns - holds grant to be used for Youth work including St John's
- Berlin fund hold donations towards the return visit of the Paul Gerhard Church from Berlin
- Special Collections - used to hold collections/ fundraising for specific items
- Music fund holds donations made for the advanced musical training for Organists and Director of Music
- Church Furnishing - holds donations specifically for church furnishing
- Organ Restoration holds funds raised for St Pauls Renewed
- Building on success holds funds raised for the (previous) future development of the church
- Allen Trust to provide for future church expenditure excluding the pay of Stipendiary Clergy
- Fair Trade funds held separately for Fair Trade stall
- Caretaker - to support role of caretaker

Expendable Endowment Fund

- Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Capital commitment

	<u>2024</u>	<u>2023</u>
	£	£
Authorised and not contracted	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Note 14 - Comparison of prior year SOFA by Fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>TOTAL</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>TOTAL</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>FUNDS</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>FUNDS</u>
	£	£	£	2024	£	£	£	2023
	£	£	£	£	£	£	£	£
Incoming resources								
<i>Donations and legacies</i>	194,660	22,357	-	217,017	165,387	4,103	-	<i>169,490</i>
<i>Other trading activities</i>	71,614	113	-	71,727	65,180	518	-	<i>65,697</i>
<i>Income from investments</i>	3,702	-	1,658	5,359	2,355	72	1,858	<i>4,285</i>
<i>Income from church activities</i>	1,784	-	-	1,784	1,892	-	-	<i>1,892</i>
<i>Other income</i>	-	-	-	-	-	300	-	<i>300</i>
Total income and endowments	271,759	22,470	1,658	295,886	234,813	4,992	1,858	241,664
Resources expended								
<i>Expenditure on raising funds</i>	3,219	-	-	3,219	266	-	-	<i>266</i>
<i>Expenditure on church activities</i>	210,264	14,025	1,501	225,789	180,972	8,176	1,042	<i>190,190</i>
Total resources expended	213,483	14,025	1,501	229,008	181,238	8,176	1,042	190,456
<i>Gains/(losses) on investments</i>	2,505	-	-	2,505	-	-	-	-
<i>Gains/(losses) on investment property</i>	-	-	-	-	-	-	-	-
Net incoming/(outgoing) resources before transfers	60,782	8,445	157	69,384	53,575	(3,184)	817	51,208
<i>Gross transfers between funds</i>	-	1,096	-	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses	59,685	9,541	157	69,384	53,575	(3,184)	817	51,208
Net movement in funds	59,685	9,541	157	69,384	53,575	(3,184)	817	51,208
Total funds brought forward at 1 January	203,614	56,125	7,814	267,553	150,039	59,309	6,997	<i>216,345</i>
Total funds carried forward at 31 December	263,299	65,666	7,971	336,937	203,614	56,125	7,814	267,553

Note 15 - Post balance sheet event

As at the balance sheet date, the Trustees believe that the Charity is entitled to a further legacy distribution, the amount of which cannot be estimated with sufficient accuracy.

Accounts

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

ST PAUL'S CHICHESTER

(REGISTERED CHARITY NO. 1133785)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

Principal address

St Paul's Church
Churchside
Chichester
West Sussex PO19 6FT

Independent examiner

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester PO20 7EQ

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex PO19 1HR

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The members have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Pauls, Chichester and the charity number is 1133785.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

After a consultation with the congregation in 2017, the PCC adopted five goals towards which we continue to work. They are as follows:

1. A true parish church - rooted in the life of the city, responsive to local needs, and open to all.
2. A place of imaginative and inspiring worship, with the Eucharist at our heart.
3. A community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.
4. A church that promotes a culture of inclusion, safeguarding, stewardship and good governance.
5. A supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

These were reviewed by the PCC in October 2021 but were not significantly changed.

How we are seeking to be a true parish church - rooted in the life of the city, responsive to local needs, and open to all.

St Paul's provides space for all manner of groups to meet, both those that have the roots in the church and others from the wider community. Church-run groups included the Mother's Union, the Boys' (and Girls') Brigade, the F3A group (Fellowship of the Third Age), a Ladies' Group and a number of groups and activities for children that are described below.

The parish centre was widely used in the year. The centre was used by Confide, a counselling service for people on low incomes. It gave space for meetings and language lessons for refugees and asylum seekers who are linked to Sanctuary in Chichester. There were weekly meetings of Say Aphasia that offers support to stroke patients and the Chichester Festival Theatre's Friday Company for young adults over the age of 25 with learning difficulties.

Think Out, an organisation that enables people over 18 who have learning difficulties to meet and enjoy different activities, also met at St Paul's. The young people served coffee after the 10am Eucharist on Thursdays and provided community lunches every Wednesday during term-time. A local company generously donated materials for the building of two raised beds in which the young people can grow vegetables for their own use and as ingredients for the lunches. In addition, the centre was regularly used by fifteen voluntary organisations and there were numerous occasional meetings.

The church was used by a rock choir, rehearsals of the Chichester Singers, the NHS Blood Transfusion service for blood donor sessions and ABRSM music exams. Seven Festival of Chichester events were held at St Paul's. Other concerts also took place during the year. The church was used by two state schools, as well as St Joseph's, a Church of England voluntary aided school within the parish, for productions and special services at Easter, Harvest and Christmas and for Year 6 leavers.

The Coronation was marked at St Paul's by a tea party on Sunday 7 May that was attended by over one hundred and fifty people. On the following Monday, some members of the congregation took part in litter picking and a tree survey in the parish as part of the King's call for voluntary action.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. It was in almost constant use by keep fit classes, art groups, Brownies and Rainbows, residents' groups and for rehearsals of the Chichester City Brass Band. It also provided the venue for monthly tea parties on Sundays for members of the congregation and beyond.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, took place at 10am on Sundays. There was also a Eucharist on Thursday mornings.

During the interregnum, Morning Prayer was said on Tuesdays and Thursdays and there were occasional services such as Choral Evensong, a pet service, Community Carols (attended by Rusty the donkey) and a Crib and Christingle service. A substantial newsletter The Grapevine is published each month (apart from August) that gives details of services and events and contains articles for reflection.

During the year there were twenty-one baptisms, two readings of banns, twelve funerals, and two interments of ashes.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's continued to offer many opportunities for deepening discipleship and nurturing the faith of others. St Paul's followed the diocesan Lent course on the Old Testament. During the year Bible study sessions followed the Thursday Eucharists. There was a pilgrimage to Walsingham for adults in September.

There were several organisations for younger members of the church. The average attendance at Sunday School was thirty five. Twenty five children attended Ignite for Years 3 to 6 and the Boys' (and Girls') Brigade had twelve members. YOYO, for older children, had four members. Messy Church attracted forty children and their carers. In March there was a children's pilgrimage to Walsingham.

In June, six adults and six children were confirmed.

A grant from the Diocesan Mission Fund continued to make possible the continued employment of a schools' worker to work mainly in St Joseph's Academy. St Paul's provided Bibles for the Year 6 leavers.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

St Paul's is an inclusive church and the congregation reflects the diversity within the parish. It is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held.

The number recorded on the electoral roll at the Annual Parochial Church Meeting on 11 May 2023 was 249, an increase of 13 from 2022. Three names were added during the year after approval from the PCC.

The PCC met six times in 2023. The average attendance was 80%. The PCC received regular reports on finance and safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed.

The incumbent, Rev'd Canon Simon Holland, left at Easter 2023 to become the interim Dean at the Chichester cathedral. Subsequently a significant part of the PCC's business was concerned with the processes required to appoint a new rector. The June meeting was attended by the Archdeacon of Chichester, the Ven. Rev'd Luke Irvine Capel, who talked in detail about the steps that would have to be taken. He touched on the need for the preparation of parish profiles, both for St Paul's and also for St Peter's, Westhampnett, arrangements for advertising and the likely timetable. A Section 11 meeting was held on 3 July at which the parish profiles were agreed and lay representatives from St Paul's and St Peter's were appointed to serve on the interviewing panel. David Foster and Jeannie Taylor were appointed as the representatives from St Paul's.

Other matters discussed by the PCC during the year included car parking at St Michael's the use of incense, the possibility of purchasing some chairs with arms for the church, the celebrations to mark the Coronation, the appointment of a new kitchen manager, the reinvigoration of the pastoral care scheme, a memorial to commemorate people whose ashes had been interred in the church garden, the creation of a church contact list, the re-

introduction of servers, No-Mow May, and a proposal to install a cross on the west wall of the church.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

St Paul's has long-standing commitment to give five per cent of income to mission agencies and charities. In 2023 this amount was £5400. Donations of £540 were made to the main mission partners (the Church Mission Society, Christian Aid, BEATS, Chichester Diocese West Africa Link and the United Society for Partners in the Gospel).

Additionally, members of the congregation were invited to nominate charities to receive money. This apportionment was made as follows. Payments of £450 were made to Médecins Sans Frontières that provides emergency medicine in seventy countries worldwide, Samaritans that provides emotional support to people in distress, Parenting Mental Health that supports parents of children with mental health issues, HEART, a local charity, that provides hot meals to people who are homeless or in need, My Sister's House that helps women at risk of domestic abuse and the Chichester Foodbank. The PCC agreed that funding for these charities would be limited to a three-year period overall in order to allow other charities to be nominated.

Supplementary funds for mission were raised during the year from the parish barbecue in July and a barn dance in October. A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued. In addition, some members of the congregation sang carols outside the Festival Theatre in late December to raise money for Stonepillow. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Social Work projects. A collection was made in church in Christian Aid Week.

St Paul's is a Fair-Trade church and we are committed to using fair trade products wherever possible. We continued to hold an Eco-congregation award.

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

Committees

The *Standing Committee* is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council. It did not meet in 2023.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks.

Reserves

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills. The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £186,378 (2022 £122,257)

Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Canon Simon Holland	Chairman (until Easter 2023)
	The Rev'd Rachel Hawes	Associate Rector
Churchwardens:	David Foster* (from May 2023. Vice-chairman until Easter. Chairman from Easter)	
	Jeannie Taylor* (from May 2023. PCC member until May 2023)	
	Margaret Heald (ex-officio, Diocesan Synod)	

Elected Members

Jane Cherry (coopted from June 2023)
Charles Gauntlett (from May 2021)
Bethany Herrod (from May 2022)
Mark Holl (from May 2023)
Chantal Lushington (from May 2023. Previously co-opted)
Christine Meaden (from May 2023)
Chris Merrien (from May 2021)
Avril Priestman (from May 2021)
Richard Radford (from May 2021)
Valerie Sargeant (until May 2023)
Katrina Shippam (resigned during 2023)
Katy Stephen (from May 2023)
Roderick Smith* (Treasurer)
Chantal Tomlinson (until May 2023)

*Standing Committee member

Deanery Synod

Caroline Adams (from May 2023)
Jennie Aitchison (from May 2023. PCC member until May 2023)
Margie Caldicott (from May 2023)
Martin Tomlinson (second term of office from May 2023)

Secretary

Emma Baverstock

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by David Foster, PCC Chairman.

.....

Date..... 14/04/2024

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS

YEAR ENDED 31 DECEMBER 2023

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC 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.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC 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 accounting requirements of the Church Accounting Regulations; or
4. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester
PO20 7EQ

Christine Deacon

18 April 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

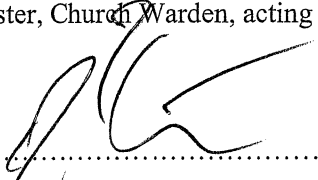
		Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Notes	Funds	Funds	Funds	2023	2022
		£	£	£	£	£
Incoming resources						
<i>Donations and legacies</i>	3a	165,387	4,103	-	169,490	273,194
<i>Other trading activities</i>	3b	65,180	518	-	65,697	52,744
<i>Income from investments</i>	3c	2,355	72	1,858	4,285	1,478
<i>Income from church activities</i>	3d	1,892	-	-	1,892	1,165
<i>Other income</i>	3e	-	300	-	300	-
Total income and endowments		234,813	4,992	1,858	241,664	328,581
Resources expended						
<i>Expenditure on raising funds</i>	4a	266	-	-	266	763
<i>Expenditure on church activities</i>	4b	180,972	8,176	1,042	190,190	503,472
Total resources expended		181,238	8,176	1,042	190,456	504,235
<i>Gains/(losses) on investments</i>	7b	-	-	-	-	(491)
<i>Gains/(losses) on investment property</i>	6	-	-	-	-	-
Net incoming/(outgoing) resources before transfers		53,575	(3,184)	817	51,208	(176,145)
<i>Gross transfers between funds</i>		-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses		53,575	(3,184)	817	51,208	(176,145)
Net movement in funds		53,575	(3,184)	817	51,208	(176,145)
Total funds brought forward at 1 January		150,039	59,309	6,997	216,345	392,490
Total funds carried forward at 31 December		203,614	56,125	7,814	267,553	216,345

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER Registered Charity no. 1133785

BALANCE SHEET AT 31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
Fixed assets			
Investment Property (sold at market value)	6	-	-
Tangible fixed assets	7a	-	-
Investments	7b	4,339	3,995
Total fixed assets		<u>4,339</u>	<u>3,995</u>
Current assets			
Stock		150	150
Debtors	9	14,799	6,162
Short term deposits		121,476	117,536
Cash at bank and in hand		<u>143,241</u>	<u>104,314</u>
		279,666	228,162
Current Liabilities			
Creditors: amounts falling due within one year	10	<u>(16,453)</u>	<u>(15,812)</u>
Net current assets		263,213	212,350
Total assets less current liabilities		<u>267,553</u>	<u>216,345</u>
NET ASSETS		<u>267,553</u>	<u>216,345</u>
Funds			
	8		
Endowment funds	12	7,814	6,997
Restricted funds	12	56,125	59,309
Unrestricted funds	12	203,614	150,039
TOTAL FUNDS		<u>267,553</u>	<u>216,345</u>

Approved by the PCC and signed on its behalf by
David Foster, Church Warden, acting PCC Chairman:


.....
Date 16/12/24

Roderick Smith , Honorary Treasurer


.....

The accompanying notes form a part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 affiliation to another body, nor those which are informal gatherings of church members. The accounts have been prepared ignoring all small rounding differences.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

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.

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and is separately disclosed.

The PCC owns the freehold of St Michael's Church Hall Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building. No depreciation is provided on property as it is the PCC's policy to maintain the asset in a continual state of sound repair. The economic life of the asset is so long and the residual value so high that any depreciation would not be material. The asset is subject to annual impairment reviews and provision would be made for any diminution in value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

e Fixed Assets (continued)

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Church furnishings	10% straight line
Office equipment	10% straight line
St Michaels fixtures & fittings	10% straight line

f Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period.

g 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 uncollectable.

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

h Creditors

Short-term creditors are measured at transaction value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Incoming resources

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
a Donations and legacies					
Planned giving	68,840	-	-	68,840	74,259
Collections at all services	8,116	34	-	8,150	3,825
Grants, donations and appeals	15,569	4,069	-	19,638	104,354
Income tax recoverable	20,707	-	-	20,707	18,756
Legacies	52,155	-	-	52,155	72,000
	<u>165,387</u>	<u>4,103</u>	<u>-</u>	<u>169,490</u>	<u>273,194</u>
b Other trading activities					
Fetes, bazaars and other fund-raising events	5,580	518	-	6,098	11,013
Parish Centre Hire	58,902	-	-	58,902	40,312
Parking Donations	-	-	-	-	-
Photocopying	505	-	-	505	445
Coffee Sales	193	-	-	193	973
	<u>65,180</u>	<u>518</u>	<u>-</u>	<u>65,697</u>	<u>52,744</u>
c Income from investments					
Dividends and interest	2,355	72	1,858	4,285	1,478
	<u>2,355</u>	<u>72</u>	<u>1,858</u>	<u>4,285</u>	<u>1,478</u>
d Income from Church Activities					
Fees from funerals, weddings etc	1,892	-	-	1,892	1,165
	<u>1,892</u>	<u>-</u>	<u>-</u>	<u>1,892</u>	<u>1,165</u>
e Other income					
Rent / surplus on disposal	-	300	-	300	-
	<u>-</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Total incoming resources	<u>234,813</u>	<u>4,992</u>	<u>1,858</u>	<u>241,664</u>	<u>328,581</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Resources expended

	Unrestricted	Restricted	Endowment	TOTAL	TOTAL
	Funds	Funds	Funds	FUNDS	FUNDS
	£	£	£	2023	2022
a Expenditure on raising funds					
Stewardship costs	-	-	-	-	-
Fetes, bazaars and other fund-raising events	266	-	-	266	763
Concert Costs	-	-	-	-	-
	<u>266</u>	<u>-</u>	<u>-</u>	<u>266</u>	<u>763</u>
b Expenditure on church activities					
Missionary and charitable giving:					
Overseas:					
B.E.A.T.S	790	-	-	790	2,050
Children's Society	-	-	-	-	-
Christian Aid	1,290	-	-	1,290	1,050
CMS/ SCOM	790	-	-	790	2,050
IDWAL	-	-	-	-	750
Children on the Edge	-	-	-	-	-
US (formally USPG)	790	-	-	790	1,300
SPCK	-	-	-	-	-
Diocesan Harvest Appeal	790	-	-	790	550
Diocesan Refuge Project	-	-	-	-	-
Voices in Exile	-	-	-	-	-
McCabe Educational Trust	-	-	-	-	-
Promise Nepal	-	-	-	-	-
Home:					
Samaritans (Bognor & Chichester Branch)	450	-	-	450	-
Church Army	-	-	-	-	750
Stonepillow (donations throughout year) *	500	-	-	500	-
Chichester Food Bank (Trussell Trust)	450	-	-	450	500
Four Streets	120	-	-	120	445
Confide	-	-	-	-	330
UK Harvest	-	-	-	-	-
Comic Relief	-	-	-	-	45
Chichester City Drop In	-	-	-	-	330
Chestnut Tree House	-	-	-	-	330
Hayling Island Donkey	200	-	-	200	-
Médecins Sans Frontières	450	-	-	450	330
Mothers Union	-	-	-	-	-
Chi DBF - Bishops Fund	-	-	-	-	-
Parenting Mental Health	450	20	-	470	330
Refugees in Chichester	1,000	-	-	1,000	-
Red Cross	200	-	-	200	-
Snowdrop Trust	-	-	-	-	330
Heart	650	-	-	650	-
My Sisters House	500	-	-	500	-
Angelman Syndrome	-	-	-	-	330
	-	-	-	-	-
To be allocated reverse prior year	-	10	-	10	10
Sanctuary	-	-	-	-	836
	<u>9,410</u>	<u>20</u>	<u>-</u>	<u>9,430</u>	<u>12,646</u>

* Carol Singers from churches throughout Chichester collected £2,500 on behalf of Stonepillow, which St Paul's received and paid to Stonepillow.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Resources expended

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Ministry costs:					
diocesan parish contribution	74,549	-	-	74,549	72,802
other clergy costs	944	-	-	944	6,298
Church running expenses	8,774	-	-	8,774	8,641
Church maintenance	5,313	8,016	-	13,329	350,075
Upkeep of services	12,064	-	1,042	13,105	5,925
Upkeep of churchyard	5,144	-	-	5,144	609
Parish magazine/Library	21	-	-	21	11
Sunday school costs/ Salaries/ Youth Work	17,087	140	-	17,227	17,730
Housing Costs	-	-	-	-	3,515
Salaries/Training/ Self-employed organists	30,452	-	-	30,452	2,751
Church hall running costs	13,546	-	-	13,546	7,890
Bank charges	469	-	-	469	549
Depreciation	-	-	-	-	270
Independent examination fee	3,200	-	-	3,200	1,650
Professional Fees	-	-	-	-	12,110
	<u>180,972</u>	<u>8,176</u>	<u>1,042</u>	<u>190,190</u>	<u>503,472</u>
Total resources expended	<u>181,238</u>	<u>8,176</u>	<u>1,042</u>	<u>190,456</u>	<u>504,235</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Cost of workers	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
a <i>Cost of workers including organist fees</i>	<u>45,062</u>	<u>53,504</u>
	<u>45,062</u>	<u>53,504</u>

During the year the PCC paid a Director of Music, Organists, Youth workers, Caretaker, and Kitchen Manager (part year) all of whom are part time. Included in the above are costs of organists who are self-employed.

No employee received remuneration in excess of £60,000.

The average number of employees during the year was 4 (2022: 6)

b Payments to PCC members

No payments were made to a member of the PCC this year.

6 Note no longer required

7 Fixed Assets

a Tangible fixed assets

	Church Furnishings	Office equipment	St Michaels fixtures & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 January 2023	39,890	3,990	10,800	54,680
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
Transfer to investment property	-	-	-	-
At 31 December 2023	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Depreciation				
At 1 January 2023	39,890	3,990	10,800	54,680
Provided in the year	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Net book amounts				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b Investments

Market value 1 January 2023	£ 3,995
capital appreciation/depreciation	344
income received/withdrawn	
Market value 31 December 2023	<u>4,339</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets for church use	-	-	-	-	-
Investment fixed assets	4,340	-	-	4,340	3,995
Current assets	207,904	63,948	7,814	279,666	228,162
Current liabilities	(8,630)	(7,823)	-	(16,453)	(15,812)
	<u>203,614</u>	<u>56,125</u>	<u>7,814</u>	<u>267,553</u>	<u>216,345</u>

9 Debtors

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income tax recoverable	6,132	-	-	6,132	3,854
Prepayments and accrued income	-	-	-	-	-
Accounts receivable	8,668	-	-	8,668	2,308
	<u>14,799</u>	<u>-</u>	<u>-</u>	<u>14,799</u>	<u>6,162</u>

10 Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deferred income	-	-	-	-	-
Accruals for utilities and other costs	8,630	-	-	8,630	7,530
Pension Deficit -conditionally long term	-	-	-	-	-
Archdeacon Loan - conditionally due 2027	-	-	-	-	-
Other Creditors (inc agency collections)	7,823	-	-	7,823	8,282
	<u>16,453</u>	<u>-</u>	<u>-</u>	<u>16,453</u>	<u>15,812</u>

11 Related party transactions

During the year the no Trustee received reimbursed expenditure (2022: £1,062) in relation to broadband, mobile and travel costs.

There have been no related party transactions that would require disclosure in the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

12 Statement of funds

	Bal b/fwd 1 Jan 2023	Income	Expenditure	Other gains/ Losses	Transfers	Bal c/fwd 31 Dec 2023
	£	£	£	£	£	£
Unrestricted Fund						
General fund	122,257	215,606	(151,485)	-	-	186,378
Designated Boys Brigade/ Girl Guides	99	-	-	-	-	99
Designated Choir Donations	50	250	-	-	-	300
Designated Family Camp	142	90	-	-	-	232
Designated Food Bank	168	-	-	-	-	168
Designated Homeless Breakfast	104	-	-	-	-	104
Designated Ladies Group	760	-	-	-	-	760
Designated Meet & Eat	150	-	-	-	-	150
Designated New Staff	13,509	-	(12,413)	-	-	1,096
Designated Rectory Redecoration	586	-	-	-	-	586
Designated Retreat	995	3,999	(4,191)	-	-	803
Designated Mission Group	962	2,150	(2,466)	-	-	646
Designated Stonepillow	498	80	(500)	-	-	78
Designated PCC Reserve	1	-	-	-	-	1
Designated Kitchen Fund	5,310	464	(84)	-	-	5,690
Designated BRF - daily bible reading	(176)	506	(280)	-	-	51
Designated Rectors Discretion	1,826	409	(1,250)	-	-	985
Designated St Michaels	2,797	11,258	(8,570)	-	-	5,487
	150,039	234,813	(181,238)	-	-	203,614
Restricted Fund						
Organ Scholarship	85	-	-	-	-	85
Parish Centre Development	3,652	-	-	-	-	3,652
Building and Development	10,517	3,670	(8,016)	-	-	6,171
Goodwood Festival of Speed	4	-	-	-	-	4
Christus	4,560	-	-	-	-	4,560
Youth Work & St Johns	523	-	(140)	-	-	383
Berlin	930	-	-	-	-	930
Special Collections	4,623	433	(20)	-	-	5,037
Music Fund	149	-	-	-	-	149
Church Furnishing	1	-	-	-	-	1
Heritage Lottery Fund	375	363	-	-	-	738
Building on Success	1	-	-	-	-	1
Fair Trade	129	155	-	-	-	284
Allen Trust	33,758	372	-	-	-	34,131
	59,309	4,992	(8,176)	-	-	56,125
Endowment Fund						
Mary Gordon bequest	6,997	1,858	(1,042)	-	-	7,814
	6,997	1,858	(1,042)	-	-	7,814
Total funds	216,345	241,664	(190,456)	-	-	267,553

Designated Funds

Boys Brigade/Girl Guides to identify these activities separately from other youth activities when being set up.
Choir Donations to provide for future choir expenses not covered by Mary Gordon
Church Maintenance to provide for major maintenance and Quinquennial report
Family Camp used to analyse some youth activities
Food Bank to hold donations paid periodically to Chichester Food Bank
Homeless Breakfast to analyse homeless breakfast donations and costs
Ladies Group to analyse activities of Ladies Group
Meet & Eat to analyse activities of Meet and Eat group
New Staff to support costs of new staff for limited period
Rectory Redecoration to provide for future redecoration of the rectory
Retreat to analyse activities relating to organised retreats, inc Walsingham
Mission Group Monies not paid over at the year end
Stonepillow Monies donated to be paid over periodically.
BRF managed by Barbara Scott to analyse bible reading group activity
PCC Reserve to provide for future expenditure as directed by PCC
Kitchen fund to pay for new or replace kitchen equipment. Proceeds from meals are paid into it
Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens
St Michael's to provide for future maintenance of the property

Restricted funds

Organ Scholarship fund holds donations made for the advanced musical training for Organists
Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre
Building and Development holds funds donated and used for St Paul's renewed
Goodwood Festival of Speed holds funds raised from Goodwood Festival of Speed for St Paul's renewed
Christus for new commissioned sculpture or artwork
Youth Work & St Johns holds grant to be used for Youth work including St John's
Berlin fund hold donations towards the return visit of the Paul Gerhard Church from Berlin
Special Collections used to hold collections/ fundraising for specific items
Music fund holds donations made for the advanced musical training for Organists and Director of Music
Church Furnishing holds donations specifically for church furnishing
Organ Restoration holds funds raised for St Pauls Renewed
Building on success holds funds raised for the (previous) future development of the church
Allen Trust to provide for future church expenditure excluding the pay of Stipendiary Clergy
Fair Trade funds held separately for Fair Trade stall

Expendable Endowment Fund

Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Capital commitment

	2023	2022
	£	£
Authorised and not contracted	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Note 14 - Comparison of prior year SOFA by Fund

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	Unrestricted	Restricted	Endowment	TOTAL FUNDS
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2023</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incoming resources								
<i>Donations and legacies</i>	165,387	4,103	-	169,490	205,141	68,054	-	273,194
<i>Other trading activities</i>	65,180	518	-	65,697	51,379	1,365	-	52,744
<i>Income from investments</i>	2,355	72	1,858	4,285	99	853	526	1,478
<i>Income from church activities</i>	1,892	-	-	1,892	1,165	-	-	1,165
<i>Other income</i>	-	300	-	300	-	-	-	-
Total income and endowments	234,813	4,992	1,858	241,664	257,784	70,271	526	328,581
Resources expended								
<i>Expenditure on raising funds</i>	266	-	-	266	763	-	-	763
<i>Expenditure on church activities</i>	180,972	8,176	1,042	190,190	224,268	276,068	3,136	503,472
Total resources expended	181,238	8,176	1,042	190,456	225,030	276,068	3,136	504,235
<i>Gains/(losses) on investments</i>	-	-	-	-	(491)	-	-	(491)
<i>Gains/(losses) on investment property</i>	-	-	-	-	-	-	-	-
Net incoming/(outgoing) resources before transfers	53,575	(3,184)	817	51,208	32,262	(205,797)	(2,610)	(176,145)
<i>Gross transfers between funds</i>	-	-	-	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses	53,575	(3,184)	817	51,208	32,262	(205,797)	(2,610)	(176,145)
Net movement in funds	53,575	(3,184)	817	51,208	32,262	(205,797)	(2,610)	(176,145)
Total funds brought forward at 1 January	150,039	59,309	6,997	216,345	117,777	265,106	9,607	392,490
Total funds carried forward at 31 December	203,614	56,125	7,814	267,553	150,039	59,309	6,997	216,345

Accounts

**PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST PAUL'S CHICHESTER
(REGISTERED CHARITY NO. 1133785)**

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

Principal address

St Paul's Church
Churchside
Chichester
West Sussex PO19 6FT

Independent examiner

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester PO20 7EQ

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex PO19 1HR

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The members have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Pauls, Chichester and the charity number is 1133785.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

After a consultation with the congregation in 2017, the PCC adopted five goals towards which we continue to work. They are as follows:

1. A true parish church - rooted in the life of the city, responsive to local needs, and open to all.
2. A place of imaginative and inspiring worship, with the Eucharist at our heart.
3. A community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.
4. A church that promotes a culture of inclusion, safeguarding, stewardship and good governance.
5. A supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

These were reviewed by the PCC in October 2021 but were not significantly changed.

How we are seeking to be a true parish church- rooted in the life of the city, responsive to local needs, and open to all.

St Paul's provides space for all manner of groups to meet, both those that have the roots in the church and others from the wider community. Church-run groups included the Mother's Union, the Boys' (and Girls') Brigade, the F3A group (Fellowship of the Third Age), a Ladies' Group and a number of groups and activities for children that are described below.

The parish centre was widely used in the year. There were weekly soup lunches for anyone who wanted to attend and monthly, more substantial meals. The centre was used by Confide, a counselling service for people on low incomes. It gave space for meetings and language lessons for refugees and asylum seekers who are linked to Sanctuary in Chichester. There were weekly meetings of Say Aphasia that offers support to stroke patients and the Chichester Festival Theatre's Friday Company for young adults over the age of 25 with learning difficulties. Think 18, an organisation that enables people over 18 who have learning difficulties to meet and enjoy different activities, also met at St Paul's. The young people served coffee after the 10am Eucharist on Thursdays and offered to take over the soup lunches on Wednesdays towards the end of the year after the kitchen manager resigned. There were short coffee mornings in term time for parents and carers from St Joseph's Academy, a Church of England voluntary aided school that is within the parish. The centre was regularly used by fifteen voluntary organisations and there were numerous occasional meetings that included, for example, local Muslims who met for prayer to mark the end of Eid.

In January, the third phase of the building project was started. The work was confined to the church itself and involved complete repair and redecoration of the walls and ceiling, new flooring, new lighting, the replacement of the wall hangings with acoustic panels and enhancement of the sound system. The cost was covered by the Allen Trust and some grants.

In the second half of the year, the church was used by a rock choir, rehearsals of the Chichester Singers, the NHS Blood Transfusion service for blood donor sessions and ABRSM music exams. Nine Festival of Chichester events were held at St Paul's. Other concerts also took place during the year. The church was used by two state schools, as well as St Joseph's, for productions and special services at Easter, Harvest and Christmas and for Year 6 leavers.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. It was in almost constant use by keep fit classes, art groups, Brownies and Rainbows, residents' groups and for rehearsals of the Chichester City Brass Band. It also provided the venue for monthly tea parties on Sundays for members of the congregation and beyond.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, took place at 10am on Sundays. There were also Eucharists on Tuesday and Thursday mornings. During the refurbishment of the church, congregational worship took place in the parish centre in two sessions. A service at 9.30am provided a simple celebration of the Eucharist that coincided with meetings of the Sunday School. The Eucharist at 10.30am followed the usual pattern and formality of the 10am service.

The congregation was able to move back into the church in early June and the church was rededicated by the Bishop of Chichester on 17 July. Daily Morning and Evening Prayer were resumed and there were occasional services such as the World Day of Prayer, Choral Evensong, an ecumenical Taize service, a Centering Prayer gathering, a pet service and Community Carols (attended by Rusty the donkey). A substantial newsletter The Grapevine is published each month (apart from August) that gives details of services and events and contains articles for reflection.

During the year there were six baptisms, two weddings, six funerals, three interments of ashes and one memorial service.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's continued to offer many opportunities for deepening discipleship and nurturing the faith of others. St Paul's followed the diocesan Lent course on the theme of consolation and also the Advent course on the challenges posed by climate change. During the year Bible study sessions followed the Thursday Eucharists. A morning in March was devoted to how to develop a Rule of Life and a morning in November focused on issues to do with death and dying. There was a presentation in October on Bringing the Bible to Life. Some members of the congregation were able to attend the Oberammergau passion play in July and there was a pilgrimage to Walsingham for adults in September.

There were several organisations for younger members of the church. These included the uniformed The Boys' (and Girls') Brigade, the Sunday School, Ignite for Years 3-6 children and YOYO for people from year 7 and above. Messy Church started again in the Autumn for children accompanied by parents and carers. In March there was a children's pilgrimage to Walsingham.

In May, seven adults and eight children were confirmed.

A grant from the Diocesan Mission Fund continued to make possible the continued employment of a schools' worker to work mainly in St Joseph's Academy. St Paul's provided Bibles for the Year 6 leavers.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

St Paul's is an inclusive church and the congregation reflects the diversity within the parish. It is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held.

The number recorded on the electoral roll at the Annual Parochial Church Meeting on 11 May was 236. Three names were added during the year after approval from the PCC.

The PCC met five times in 2022. The average attendance was 75%. The Standing Committee met occasionally between meetings to deal specifically with items relating mostly to the building project.

PCC meetings were largely taken up with reports on the progress of the building work and finance. Other matters included a recruitment drive for volunteers, the use of incense at the 10am service, the re-introduction of the shared chalice, the possibility of listing of the garden as a Quiet Garden, car parking, the availability of hymnbooks and the creation of a group on sustainability to look at how St Paul's could reduce its carbon footprint, the registration of St Paul's as a warm space and the introduction of monthly breakfasts for people in the parish.

Because a significant amount of money had accrued in the Mission Fund during the last two years, the PCC agreed in September to make donations to its mission partners as follows: the Church Mission Society (CMS £750), USPG (£750), Christian Aid (£750), the Chichester Diocesan Harvest Appeal for West Africa (IDWAL £750) and BEATS which is a school set up in Sumatra after the devastation of the tsunami in 2004 (£1,500).

The PCC received regular reports about safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed.

On 18 December Canon Holland announced that he would be leaving after Easter 2023 to become the Interim Dean at Chichester Cathedral. The process for appointing a new rector would commence in late April.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

St Paul's has long-standing commitment to give five per cent of income to mission agencies and charities. Donations were made to the main mission partners listed above but additionally members of the congregation were invited to nominate charities to receive money.

The 2022 apportionment was agreed as follows. The main mission partners received £550 each. Additional donations of £330 each were made to Confide that offers a local counselling service to those of any faith or none, not least to those on low incomes, the Chichester City Centre drop-in centre that runs a safe after-school drop-in for secondary school children, the Snowdrop Trust for children with life-limiting illnesses, the Angelman Syndrome Foundation for people affected by a rare neurological disorder which causes delayed development, the Chestnut Tree House Children's Hospice that provides care for children and young people with life-shortening illnesses, Medicins sans Frontieres that supports expert medical provision in conflict zones, and the Four Streets Project that offers practical and emotional support to people sleeping on the streets.

A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Social Work projects. A collection was made in church in Christian Aid Week.

St Paul's is a Fairtrade church and we are committed to using Fairtrade products wherever possible. There was a monthly sale of Traidcraft products. We continued to hold an Eco-congregation award.

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

Committees

The *Standing Committee* is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks.

Reserves

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills. The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £122,257.

Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Canon Simon Holland	Chairman
	The Rev'd Rachel Hawes	Associate Rector

Readers:	John Ashwin
Churchwardens:	John Ashwin* (from May 2022)
	David Foster* (from May 2022. Vice-chairman)

Elected Members

Jennifer Aitchinson
Charles Gauntlett
Bethany Herrod (from May 2022)
Chantal Lushington (co-opted member)
Chris Merrien
Avril Priestman
Richard Radford
Valerie Sargeant
Katrina Shippam
Roderick Smith* (Treasurer)
Jeannie Taylor* (from May 2022)
Chantal Tomlinson
Patricia Vincent-Townend *Standing Committee member

Deanery Synod

Jill Goulding
Margaret Heald
Martin Tomlinson

Secretary

Emma Baverstock

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by David Foster, Churchwarden and Lay-Chair of PCC.

Date..... 4/5/2023

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS

YEAR ENDED 31 DECEMBER 2022

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC 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.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC 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 accounting requirements of the Church Accounting Regulations; or
4. 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.

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester
PO20 7EQ


.....
4/5/2023.

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

		Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Notes	Funds	Funds	Funds	2022	2021
		£	£	£	£	£
Incoming resources						
<i>Donations and legacies</i>	3a	205,141	68,054	-	273,194	344,384
<i>Other trading activities</i>	3b	51,379	1,365	-	52,744	159,861
<i>Income from investments</i>	3c	99	853	526	1,478	118
<i>Income from church activities</i>	3d	1,165	-	-	1,165	671
<i>Other income</i>	3e	-	-	-	-	26,982
Total income and endowments		257,784	70,271	526	328,581	532,015
Resources expended						
<i>Expenditure on raising funds</i>	4a	763	-	-	763	3,434
<i>Expenditure on church activities</i>	4b	224,268	276,068	3,136	503,472	688,537
Total resources expended		225,030	276,068	3,136	504,235	691,971
<i>Gains/(losses) on investments</i>	7b	- 491	-	- -	491	513
<i>Gains/(losses) on investment property</i>	6	-	-	-	-	-
Net incoming/(outgoing) resources before transfers		32,262	(205,797)	(2,610)	(176,145)	(159,443)
<i>Gross transfers between funds</i>						
Net incoming/(outgoing) resources before other recognised gains/losses		32,262	(205,797)	(2,610)	(176,145)	(159,443)
Net movement in funds		32,262	(205,797)	(2,610)	(176,145)	(159,443)
Total funds brought forward at 1 January		117,777	265,106	9,607	392,490	551,933
Total funds carried forward at 31 December		150,039	59,309	6,997	216,345	392,490

BALANCE SHEET AT 31 DECEMBER 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
Fixed assets			
Investment Property (sold at market value)	6	-	-
Tangible fixed assets	7a	-	270
Investments	7b	3,995	4,485
Total fixed assets		<u>3,995</u>	<u>4,756</u>
Current assets			
Stock		150	150
Debtors	9	6,162	7,000
Short term deposits		117,536	116,058
Cash at bank and in hand		104,314	374,178
		<u>228,162</u>	<u>497,386</u>
Current Liabilities			
Creditors: amounts falling due within one year	10	<u>(15,812)</u>	<u>(109,653)</u>
Net current assets		212,350	387,733
Total assets less current liabilities		<u>216,345</u>	<u>392,490</u>
NET ASSETS		<u>216,345</u>	<u>392,490</u>
Funds			
	8		
Endowment funds	12	6,997	9,607
Restricted funds	12	59,309	265,106
Unrestricted funds	12	150,039	117,777
TOTAL FUNDS		<u>216,345</u>	<u>392,490</u>

Approved by the PCC and signed on its behalf by
David Foster, Church Warden, acting PCC Chairman:

Roderick Smith , Honorary Treasurer

.....
Date 4/5/2023

.....
.....

The accompanying notes form a part of these financial statements.

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

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 affiliation to another body, nor those which are informal gatherings of church members. The accounts have been prepared ignoring all small rounding differences.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

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.

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial activities and is separately disclosed.

The PCC owns the freehold of St Michael's Church Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building. No depreciation is provided on property as it is the PCC's policy to maintain the asset in a continual state of sound repair. The economic life of the asset is so long and the residual value so high that any depreciation would not be material. The asset is subject to annual impairment reviews and provision would be made for any diminution in value.

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

e Fixed Assets (continued)

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Church furnishings	10% straight line
Office equipment	10% straight line
St Michaels fixtures & fittings	10% straight line

Investment Property

The flat at Regnum Court was sold at market value on 31st March 2021 and proceeds used to fund phase 2 of St Paul's Renewed. There is no other investment property.

Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period.

f 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 uncollectable.

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

g Creditors

Short-term creditors are measured at transaction value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Incoming resources

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
a Donations and legacies					
Planned giving	74,259	-	-	74,259	64,795
Collections at all services	3,825	-	-	3,825	7,728
Grants, donations and appeals	36,301	68,054	-	104,354	247,122
Income tax recoverable	18,756	-	-	18,756	24,739
Legacies	72,000	-	-	72,000	
	<u>205,141</u>	<u>68,054</u>		<u>273,194</u>	<u>344,384</u>
b Other trading activities					
Fetes, bazaars and other fund-raising events	9,648	1,365	-	11,013	139,501
Parish Centre Hire	40,312	-	-	40,312	19,477
Parking Donations	-	-	-	-	10
Photocopying	445	-	-	445	510
Coffee Sales	973	-	-	973	363
	<u>51,379</u>	<u>1,365</u>		<u>52,744</u>	<u>159,861</u>
c Income from investments					
Dividends and interest	99	853	526	1,478	118
	<u>99</u>	<u>853</u>	<u>526</u>	<u>1,478</u>	<u>118</u>
d Income from Church Activities					
Fees from funerals, weddings etc	1,165	-	-	1,165	671
	<u>1,165</u>			<u>1,165</u>	<u>671</u>
e Other income					
Rent / surplus on disposal	-	-	-	-	26,982
					<u>26,982</u>
Total incoming resources	<u>257,784</u>	<u>70,271</u>	<u>526</u>	<u>328,581</u>	<u>532,016</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Resources expended

	Unrestricted	Restricted	Endowment	TOTAL	TOTAL
	Funds	Funds	Funds	FUNDS	FUNDS
	£	£	£	2022	2021
				£	£
a Expenditure on raising funds					
Stewardship costs					
Fetes, bazaars and other fund-raising events	763	-	-	763	3,434
Concert Costs	-	-	-	-	-
	<u>763</u>	<u>-</u>	<u>-</u>	<u>763</u>	<u>3,434</u>
b Expenditure on church activities					
Missionary and charitable giving:					
Overseas:					
B.E.A.T.S	2,050			2,050	550
Children's Society	-			-	-
Christian Aid	1,050			1,050	-
CMS/ SCOM	2,050			2,050	550
IDWAL	750			750	-
Children on the Edge	-			-	-
US (formally USPG)	1,300			1,300	550
Diocesan Harvest Appeal	550			550	550
Promise Nepal	-			-	-
Home:					
Computers for Schools	-			-	15,023
Church Army	750			750	575
Stonepillow (donations throughout year) *	-			-	800
Chichester Food Bank	500			500	-
Four Streets	445			445	375
Confide	330			330	375
Comic Relief	45			45	
Chichester City Drop In	330			330	375
Chestnut Tree House	330			330	375
Medicine Sans Frontieres	330			330	-
Parenting Mental Health	330			330	-
Snowdrop Trust	330			330	375
Angelman Syndrome	330			330	375
To be allocated	10			10	-
Sanctuary	836			836	1,375
	<u>12,646</u>	<u>-</u>	<u>-</u>	<u>12,646</u>	<u>22,223</u>

* Carol Singers from churches throughout Chichester collected £2,510 on behalf of Stonepillow, which St Paul's received and paid to Stonepillow.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Resources expended

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Ministry costs:					
diocesan parish contribution	72,802	-	-	72,802	70,340
other clergy costs	6,298	-	-	6,298	6,243
Church running expenses	8,641	-	-	8,641	12,073
Church maintenance	62,828	287,247	-	350,075	482,417
Upkeep of services	2,789	-	3,136	5,925	3,795
Upkeep of churchyard	609	-	-	609	75
Parish magazine/Library	11	-	-	11	122
Sunday school costs/ Youth Work	3,322	14,409	-	17,730	14,054
Housing Costs	3,515	-	-	3,515	635
Salaries/Training	39,851	37,100	-	2,751	36,207
Church hall running costs	7,820	70	-	7,890	11,066
Bank charges	549	-	-	549	197
Depreciation	270	-	-	270	1,386
Independent examination fee	1,650	-	-	1,650	1,466
Professional Fees	667	11,443	-	12,110	26,238
	<u>224,268</u>	<u>276,068</u>	<u>3,136</u>	<u>503,472</u>	<u>688,537</u>
Total resources expended	<u>225,030</u>	<u>276,068</u>	<u>3,136</u>	<u>504,235</u>	<u>691,971</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff costs

	<u>2022</u>	<u>2021</u>
	£	£
a Wages and salaries, including organist fees	49,271	45,671
Social Security costs	4,233	2,950
	<u>53,504</u>	<u>48,621</u>

During the year the PCC paid a Parish Administrator (part year) , Director of Music, Organist, Youth workers, Caretaker, and Kitchen Manager (part year) all of whom are part time.

No employee received remuneration in excess of £60,000.

b Payments to PCC members

No payments were made to a member of the PCC this year.

6 Note no longer required

7 Fixed Assets

a Tangible fixed assets

	Church Furnishings	Office equipment	St Michaels fixtures & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 January 2022	39,890	3,990	10,800	54,680
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
Transfer to investment property	-	-	-	-
At 31 December 2022	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Depreciation				
At 1 January 2022	39,620	3,990	10,800	54,410
Provided in the year	270	-	-	270
Disposals	-	-	-	-
At 31 December 2022	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Net book amounts				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>270</u>	<u>-</u>	<u>-</u>	<u>270</u>

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b Investments

Market value 1 January 2022	£	4,486
capital appreciation/depreciation		-491
income received/withdrawn		
Market value 31 December 2022		<u>3,995</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Analysis of Net assets by fund

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Funds</u>	Total Funds <u>2022</u>	Total Funds <u>2021</u>
	£	£	£	£	£
Fixed assets for church use					270
Investment fixed assets	3,995	-	-	3,995	4,486
Current assets	153,574	67,591	6,997	228,162	497,387
Current liabilities	(7,530)	(8,282)	-	(15,812)	(109,653)
	<u>150,039</u>	<u>59,309</u>	<u>6,997</u>	<u>216,345</u>	<u>392,490</u>

9 Debtors

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Funds</u>	Total Funds <u>2022</u>	Total Funds <u>2021</u>
	£	£	£	£	£
Income tax recoverable	4,196	-	342	-	3,854
Prepayments and accrued income					-
Accounts receivable	2,216	92	-	2,308	7,000
	<u>6,412</u>	<u>250</u>	<u>-</u>	<u>6,162</u>	<u>7,000</u>

10 Creditors: amounts falling due within one year

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Funds</u>	Total Funds <u>2022</u>	Total Funds <u>2021</u>
	£	£	£	£	£
Deferred income					
Accruals for utilities and other costs	7,530	-	-	7,530	6,805
Pension Deficit -conditionally long term	-	-	-	-	37,100
Archdeacon Loan - conditionally due 2027	-	-	-	-	50,000
Other Creditors (inc agency collections)	-	8,282	-	8,282	15,748
	<u>7,530</u>	<u>8,282</u>	<u>-</u>	<u>15,812</u>	<u>109,653</u>

11 Related party transactions

During the year the 1 Trustee received reimbursed expenditure of £1,062 (2021:£354) in relation to broadband, mobile and travel costs.

There have been no related party transactions that would require disclosure in the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Statement of funds

	Bal b/fwd 1 Jan 2022	Income	Expenditure	Other gains/ Losses	Transfers	Bal c/fwd 31 Dec 2022
	£	£	£	£	£	£
Unrestricted Fund						
General fund	28,547	230,707	(136,506)	(491)		122,257
Designated Boys Brigade/ Girl Guides	99					99
Designated Choir Donations	50					50
Designated Church Maintenance	11,486		(11,486)			0
Designated Family Camp	142					142
Designated Food Bank	168					168
Designated Homeless Breakfast	54	50				104
Designated Ladies Group	760					760
Designated Meet & Eat	150					150
Designated New Staff	24,206	10,000	(20,696)			13,509
Designated Rectory Redecoration	586					586
Designated Retreat	276	4,234	(3,515)			995
Designated Mission Group	5,454	1,873	(6,365)			962
Designated Stonepillow	408	90				498
Designated PCC Reserve	1					1
Designated Kitchen Fund	3,868	2,386	(945)			5,310
Designated BRF - daily bible reading	0		(176)			-176
Designated Rectors Discretion	1,305	1,067	(546)			1,826
Designated St Michaels	40,216	7,376	(44,795)			2,797
	<u>117,777</u>	<u>257,784</u>	<u>(225,030)</u>	<u>(491)</u>	<u>0</u>	<u>150,039</u>
Restricted Fund						
Organ Scholarship	85					85
Parish Centre Development	4,061	4,785	(5,194)			3,652
Building and Development	20,015	63,832	(73,330)			10,517
Goodwood Festival of Speed	137,940	858	(138,794)			4
Christus	4,560					4,560
Youth Work & St Johns	14,862	70	(14,409)			523
Berlin	930					930
Special Collections	4,520	103				4,623
Music Fund	149					149
Church Furnishing	1					1
Organ Restoration	0	413	(37)			375
Building on Success	180		(179)			1
Fair Trade	0	129	0			129
Allen Trust	77,801	82	(44,125)			33,758
	<u>265,106</u>	<u>70,271</u>	<u>(276,068)</u>	<u>0</u>	<u>0</u>	<u>59,309</u>
Endowment Fund						
Mary Gordon bequest	9,607	526	(3,136)	0		6,997
	<u>9,607</u>	<u>526</u>	<u>(3,136)</u>	<u>0</u>	<u>0</u>	<u>6,997</u>
Total funds	<u>392,489</u>	<u>328,581</u>	<u>(504,234)</u>	<u>(491)</u>	<u>0</u>	<u>216,345</u>

Designated Funds

Boys Brigade/Girl Guides to identify these activities separately from other youth activities when being set up.
Choir Donations to provide for future choir expenses not covered by Mary Gordon
Church Maintenance to provide for major maintenance and Quinquennial report
Family Camp used to analyse some youth activities
Food Bank to hold donations passed periodically to Chichester Food Bank
Homeless Breakfast - to analyse homeless breakfast donations and costs
Ladies Group - to analyse activities of Ladies Group
Meet & Eat to analyse activities of Meet and Eat group
New Staff to support costs of new staff for limited period
Rectory Redecoration to provide for future redecoration of the rectory
Retreat - to analyse activities relating to organised retreats, inc Walsingham
Mission Group Monies not paid over at the year end
Stonepillow Monies donated to be paid over periodically.
BRF managed by Barbara Scott to analyse bible reading group activity
PCC Reserve: to provide for future expenditure as directed by PCC
Kitchen fund to pay for new or replace kitchen equipment. Proceeds from meals are paid into it
Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens
St Michael's to provide for future maintenance of the property

Restricted funds

Organ Scholarship fund holds donations made for the advanced musical training for Organists
Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre
Building and Development holds funds donated and used for St Paul's renewed
Goodwood Festival of Speed holds funds raised from Goodwood Festival of Speed for St Paul's renewed
Christus for new commissioned sculpture or artwork
Youth Work & St Johns - holds grant to be used for Youth work including St John's
Berlin fund hold donations towards the return visit of the Paul Gerhard Chirch from Berlin
Special Collections - used to hold collections/ fundraising for specific items
Music fund holds donations made for the advanced musical training for Organists and Director of Music
Church Furnishing - holds donations specifically for church furnishing
Organ Restoration holds funds raised for restoration of the Hunter organ
Building on success holds funds raised for the (previous) future development of the church
Allen Trust to provide for future church expenditure excluding the pay of Stipendiary Clergy
Fair Trade funds held separately for Fair Trade stall

Expendable Endowment Fund

Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Capital commitment

	2022	2021
	£	£
Authorised and not contracted	-	<u>300,000</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 14 - Comparison of prior year SOFA by Fund

	Unrestricted	Restricted	Endowment	TOTAL	Unrestricted	Restricted	Endowment	TOTAL
	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£
Incoming resources								
<i>Donations and legacies</i>	205,141	68,054	-	273,194	118,023	226,361	-	344,384
<i>Other trading activities</i>	51,379	1,365	-	52,744	22,167	137,694	-	159,861
<i>Income from investments</i>	99	853	526	1,478	97	-	21	118
<i>Income from church activities</i>	1,165	-	-	1,165	671	-	-	671
<i>Other income</i>	-	-	-	-	-	26,982	-	26,982
Total income and endowments	257,784	70,271	526	328,581	140,958	391,037	21	532,016
Resources expended								
<i>Expenditure on raising funds</i>	763	-	-	763	-	3434	-	3434
<i>Expenditure on church activities</i>	224,268	276,068	3,136	503,472	177,331	510,252	954	688,537
Total resources expended	225,030	276,068	3,136	504,235	177,331	513,686	954	691,971
<i>Gains/(losses) on investments</i>	-	491	-	491	513	-	-	513
<i>Gains/(losses) on investment property</i>	-	-	-	-	-	-	-	-
Net incoming/(outgoing) resources before transfers	32,262	(205,797)	(2,610)	(176,145)	(35,860)	(122,649)	(933)	(159,442)
<i>Gross transfers between funds</i>	-	-	-	-	46,901	(46,901)	-	-
Net incoming/(outgoing) resources before other recognised gains/losses	32,262	(205,797)	(2,610)	(176,145)	11,041	(169,550)	(933)	(159,442)
Net movement in funds	32,262	(205,797)	(2,610)	(176,145)	11,041	(169,550)	(933)	(159,442)
Total funds brought forward at 1 January	117,777	265,106	9,607	392,490	106,736	434,656	10,540	551,933
Total funds carried forward at 31 December	150,039	59,309	6,997	216,345	117,777	265,106	9,607	392,490

Accounts

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

ST PAUL'S CHICHESTER

(REGISTERED CHARITY NO. 1133785)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

Principal address

St Paul's Church
Churchside
Chichester
West Sussex PO19 6FT

Independent examiner

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester PO20 7EQ

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex PO19 1HR

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The members have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Pauls, Chichester and the charity number is 1133785. The address of the principal address of the charity is St Paul's Church, Churchside, Chichester, West Sussex PO19 6FT.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

After a consultation with the congregation in 2017, the PCC adopted five goals towards which we continue to work. They are as follows:

1. A true parish church - rooted in the life of the city, responsive to local needs, and open to all.
2. A place of imaginative and inspiring worship, with the Eucharist at our heart.
3. A community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.
4. A church that promotes a culture of inclusion, safeguarding, stewardship and good governance.
5. A supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

These were reviewed by the PCC in October 2021 but were not significantly changed.

How we are seeking to be a true parish church- rooted in the life of the city, responsive to local needs, and open to all.

St Paul's provides space for all manner of groups to meet, both those that have the roots in the church and others from the wider community. The refurbishment of the parish centre and periods of lockdown disrupted the use of the premises but after May, a more usual pattern of activity was re-established. Church-run groups included the Mother's Union, the Boys' (and Girls') Brigade, the F3A group (Fellowship of the Third Age) and a Ladies' Group. The parish centre offered meeting space for refugees and asylum seekers who are linked to

Sanctuary in Chichester. There were weekly meetings of Say Aphasia that offers support to stroke patients, the Chichester Festival Theatre's Friday Club for young adults with learning difficulties, a rock choir and a yoga group. In addition, the autumn saw the start of weekly soup lunches. The centre provides space for Confide, a counselling service for people on low incomes. The church was used by the NHS Blood Transfusion service for blood donor sessions.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. When restrictions were lifted, it was in almost constant use by keep fit classes, meetings of a children's drama school (Perform), a men's club, the Chichester City Band, an art class and a line dancing group. It also provided a meeting space for the local residents' association.

Redevelopment of the parish centre was completed in May 2021. This included new boilers, a new kitchen, better storage facilities, and new community space. The existing windows were replaced with high-quality double-glazing and the premises were redecorated. All of this work was undertaken with a view to reducing energy loss and minimising environmental impact. The Bishop of Horsham, the Rt Rev'd Ruth Bushyager, rededicated the premises on 13th June which were then opened by the Duke of Richmond in the presence of the congregation and invited guests.

In November, the PCC agreed to go ahead with the third phase of the building project which was focused on the church itself. This would involve a new lighting scheme, the replacement of the wall hangings with acoustic panels, the installation of a permanent projector and screen, and the repair and complete repainting of the church and porch. During the year, remedial work had to be undertaken on the gutters on the south side of the church to deal with water penetration.

Under the title *St Paul's Renewed*, a vigorous programme of fundraising continued. Applications were made to charitable trusts for grants. Earlier grants for the parish centre had allowed a caretaker and a kitchen manager to be appointed. The PCC owes a great debt of gratitude to the Rev'd Martha Weatherill, the former associate rector, for all her work on these grant applications. St Paul's had been extremely fortunate in being nominated by the Earl of March as one of the charities for the Goodwood Festival of Speed in 2020 but this event was cancelled. The Festival did however take place in 2021 and raised over £180,000 that was used to replenish the funds that had been used to refurbish the parish centre and thus release money for the work on the church.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, took place at 10am on Sundays. These services were streamed until September in order to include members of the congregation who were not able to attend church. The Tuesday and Thursday morning Eucharists were also resumed when Covid regulations permitted. The requirements for self-isolation among many members of the congregation meant that it was not possible to measure the usual Sunday attendance which assessed across England in October each year.

During the year there were fourteen baptisms, three weddings, seven funerals, two interments of ashes and one memorial service.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's is concerned to continue to offer many opportunities for prayer, worship and Christian fellowship. The Eucharist was celebrated at services on Sundays, Tuesdays and Thursdays.

In the first half of the year, creative use was made of Zoom to offer opportunities for prayer, bible study and social interaction. Morning and Evening Prayer were said each day. There were family services online interspersed with services in the church garden. People ate their frugal lunches on Fridays in Lent while hearing about the work of the St Paul's mission partners. There were bible studies using the Lectio Divina, theology 'shorts', services of Celtic evening prayer and an Advent course. The World Day of Prayer took place online.

Sunday School met via Zoom for the first part of the year but returned to church in mid-September. The popular Christingle service took place in church and attracted about 100 participants.

A grant from the Diocesan Mission Fund continued to make possible the employment of a schools' worker to work mainly in Central School that was renamed St Joseph's Academy in September.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

The number recorded on the electoral roll at the Annual Parochial Church Meeting on 10 May was 229.

The church is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held. The congregation reflects the diversity within the parish. It also embraces people with learning difficulties, mental health issues and physical disabilities. Over the years the church has been home to people irrespective of their sexual orientation or gender reassignment.

The PCC received regular reports about safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed.

The PCC met four times by Zoom in the early part of the year and four times in person from September. The average attendance for the Zoom meetings was 91% and 80% for the face to face meetings. The Standing Committee met occasionally between meetings to deal specifically with items relating to the building project.

PCC meetings were mostly taken up with consideration of the building work and reports on finance. A stewardship campaign took place in the autumn but the results were not readily available by the end of the year. The Council had a half-day meeting in October to review the goals for St Paul's.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

The usual fund-raising events to support mission were limited in 2021. St Paul's has long-standing commitment to give five per cent of income to mission agencies and charities. There has been a mixture of standard beneficiaries and organisations recommended by members of the congregation. The apportionment of the funds for 2021 took place as follows. Donations were made to the Church Army's Centre of Mission in Southampton, the Church Mission Society, BEATS which is a school set up in Sumatra after the devastation of the tsunami in 2004, the Chichester Diocesan Harvest Appeal for West Africa and USPG for its work in South India. Additional donations were made to Confide that offers a local counselling service to those of any faith or none, not least to those on low incomes, the Chichester City Centre drop-in centre that runs a safe after-school drop-in for secondary school children, the Snowdrop Trust for children with life-limiting illnesses, the Angelman Syndrome Foundation for people affected by a rare neurological disorder which causes delayed development, the Chestnut Tree House Children's Hospice that provides care for children and young people with life-shortening illnesses, the Four Streets Project that offers practical and emotional support to people sleeping on the streets and Sanctuary in Chichester which offers a range of activities for asylum seekers and refugees.

A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued whenever possible. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Social Work projects and the Church Army project in Southampton. A collection was made in church in Christian Aid Week.

St Paul's is a Fair-Trade church and we are committed to using fair trade products wherever possible. We hold an Eco-congregation award and our green credentials are subject to regular internal scrutiny.

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

Committees

The *Standing Committee* is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks.

Reserves & Financial Review

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills. The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £28K including an internal fund transfer of £47K. Refer to the balance sheet for the financial position of the PCC at year end.

Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Canon Simon Holland	Chairman
	The Rev'd Martha Weatherill	Associate Rector (until July)
	The Rev'd Rachel Hawes	Associate Rector
Readers:	John Ashwin, Martin Cooke, Alison Horncastle	
Churchwardens:	John Ashwin* (from May 2021)	
	David Foster* (Vice-chairman)	

Elected Members

Jennifer Aitchinson
Margaret Elkin
Charles Gauntlett
Chris Merrien (from August 2021)
Noel Avril Priestman (from August 2021)
Richard Radford
Valerie Sargeant
Katrina Shippam (from August 2021)
Roderick Smith* (Treasurer)
Chantal Tomlinson
Martin Troy (until May 2021)
Patricia Vincent-Townend

*Standing Committee member

Deanery Synod

Jill Goulding
Margaret Heald *
Martin Tomlinson

Secretary

Emma Baverstock

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Canon Simon Holland, PCC Chairman



.....

4/5/22

Date.....

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS

YEAR ENDED 31 DECEMBER 2021

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC 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.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC 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 accounting requirements of the Church Accounting Regulations.
4. 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.

Christine Deacon BSc FCA CTA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester
PO20 7EQ

Christine Deacon.
4 May 2022.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021


		Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Notes	Funds	Funds	Funds	2021	2020
		£	£	£	£	£
Incoming resources						
<i>Donations and legacies</i>	3a	118,023	226,361	-	344,384	368,431
<i>Other trading activities</i>	3b	22,167	137,694	-	159,861	15,646
<i>Income from investments</i>	3c	97	-	21	118	508
<i>Income from church activities</i>	3d	671	-	-	671	1,209
<i>Other income</i>	3e	-	26,982	-	26,982	9,350
Total income and endowments		140,958	391,037	21	532,015	395,145
Resources expended						
<i>Expenditure on raising funds</i>	4a	-	3,434	-	3,434	(6)
<i>Expenditure on church activities</i>	4b	177,331	510,252	954	688,537	508,133
Total resources expended		177,331	513,686	954	691,971	508,127
<i>Gains/(losses) on investments</i>	7b	513	-	-	513	234
<i>Gains/(losses) on investment property</i>	6	-	-	-	-	-
Net incoming/(outgoing) resources before transfers		(35,860)	(122,650)	(933)	(159,443)	(112,749)
<i>Gross transfers between funds</i>		46,901	(46,901)			
Net incoming/(outgoing) resources before other recognised gains/losses		11,041	(169,551)	(933)	(159,443)	(112,749)
Net movement in funds		11,041	(169,551)	(933)	(159,443)	(112,749)
Total funds brought forward at 1 January		106,736	434,656	10,540	551,933	664,681
Total funds carried forward at 31 December		117,776	265,106	9,607	392,490	551,933

BALANCE SHEET AT 31 DECEMBER 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
Fixed assets			
Investment Property (Regnum Court)	6	0	240,000
Tangible fixed assets	7a	270	1,655
Investments	7b	4,485	3,973
Total fixed assets		4,756	245,629
Current assets			
Stock		150	150
Debtors	9	7,000	0
Short term deposits		116,058	115,940
Cash at bank and in hand		374,178	292,535
		497,386	408,624
Current Liabilities			
Creditors: amounts falling due within one year	10	(109,653)	(102,320)
Net current assets		387,733	306,304
Total assets less current liabilities		392,490	551,933
NET ASSETS		392,490	551,933
Funds			
	8		
Endowment funds	12	9,607	10,540
Restricted funds	12	265,106	434,658
Unrestricted funds	12	117,777	106,734
TOTAL FUNDS		392,490	551,933

Approved by the PCC and signed on its behalf by
The Revd Canon Simon Holland , PCC Chairman:

Roderick Smith , Honorary Treasurer


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Date 4/5/22

The accompanying notes form a part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 affiliation to another body, nor those which are informal gatherings of church members. The accounts have been prepared ignoring all small rounding differences.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

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.

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial activities and is separately disclosed.

The PCC owns the freehold of St Michael's Church Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building. No depreciation is provided on property as it is the PCC's policy to maintain the asset in a continual state of sound repair. The economic life of the asset is so long and the residual value so high that any depreciation would not be material. The asset is subject to annual impairment reviews and provision would be made for any diminution in value.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

e Fixed Assets (continued)

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Church furnishings	10% straight line
Office equipment	10% straight line
St Michaels fixtures & fittings	10% straight line

Investment Property

The flat at Regnum Court was sold at market value and proceeds used to fund phase 2 of St Paul's Renewed. There is no other investment property.

Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period.

f 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 uncollectable.

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

g Creditors

Short-term creditors are measured at transaction value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Incoming resources

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
a <i>Donations and legacies</i>					
Planned giving	64,795	-	-	64,795	67,321
Collections at all services	5,987	1,741	-	7,728	7,433
Grants, donations and appeals	32,244	214,878	-	247,122	263,383
Income tax recoverable	14,997	9,742	-	24,739	28,544
Legacies	-	-	-	-	1,750
	<u>118,023</u>	<u>226,361</u>	<u>-</u>	<u>344,384</u>	<u>368,431</u>
b <i>Other trading activities</i>					
Fetes, bazaars and other fund-raising events	1,807	137,694	-	139,501	3,096
Parish Centre Hire	19,477	-	-	19,477	11,635
Parking Donations	10	-	-	10	
Photocopying	510	-	-	510	559
Coffee Sales	363	-	-	363	357
	<u>22,167</u>	<u>137,694</u>	<u>-</u>	<u>159,861</u>	<u>15,646</u>
c <i>Income from investments</i>					
Dividends and interest	97	-	21	118	508
	<u>97</u>	<u>-</u>	<u>21</u>	<u>118</u>	<u>508</u>
d <i>Income from Church Activities</i>					
Fees from funerals, weddings etc	671	-	-	671	1,209
	<u>671</u>	<u>-</u>	<u>-</u>	<u>671</u>	<u>1,209</u>
e <i>Other income</i>					
Rent / surplus on disposal	-	26,982	-	26,982	9,350
	<u>-</u>	<u>26,982</u>	<u>-</u>	<u>26,982</u>	<u>9,350</u>
Total incoming resources	<u>140,958</u>	<u>391,037</u>	<u>21</u>	<u>532,016</u>	<u>395,145</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Resources expended

	Unrestricted	Restricted	Endowment	TOTAL	TOTAL
	Funds	Funds	Funds	FUNDS	FUNDS
	£	£	£	2021	2020
	£	£	£	£	£
a Expenditure on raising funds					
Stewardship costs	-	-	-	-	-
Fetes, bazaars and other fund-raising events	-	3,434	-	3,434	(6)
Concert Costs	-	-	-	-	-
	-	3,434	-	3,434	(6)
b Expenditure on church activities					
Missionary and charitable giving:					
Overseas:					
B.E.A.T.S	550	-	-	550	800
Children's Society	-	-	-	-	323
CMS	550	-	-	550	800
DEC (special collections)	-	-	-	-	-
Children on the Edge	-	-	-	-	-
US (formally USPG)	550	-	-	550	700
Diocesan Harvest Appeal	550	-	-	550	550
Promise Nepal	-	-	-	-	-
Home:					
Computers for Schools	-	15,023	-	15,023	-
Church Army	575	-	-	575	700
Stonepillow (donations throughout year) *	800	-	-	800	375
Four Streets	375	-	-	375	375
Confide	375	-	-	375	400
Chichester City Drop In	375	-	-	375	375
Beads of Courage	-	-	-	-	-
Chestnut Tree House	375	-	-	375	-
March School	-	-	-	-	-
Snowdrop Trust	375	-	-	375	375
St Wilfrids	-	-	-	-	375
Angelman Syndrome	375	-	-	375	-
Sanctuary	375	1,000	-	1,375	375
	6,200	16,023	-	22,223	6,523

* Carol Singers from churches throughout Chichester collected £2,000 on behalf of Stonepillow, which St Paul's received and paid to Stonepillow.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Resources expended (continued)

b Expenditure on church activities (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Ministry costs:					
diocesan parish contribution	70,340	-	-	70,340	70,490
other clergy costs	5,396	847	-	6,243	8,266
Church running expenses	12,073	-	-	12,073	12,521
Church maintenance	31,742	450,675	-	482,417	319,495
Upkeep of services	2,886	-	909	3,795	5,298
Upkeep of churchyard	75	-	-	75	90
Parish magazine/Library	77	-	45	122	31
Sunday school costs/ Youth Work	4,368	9,686	-	14,054	12,887
Housing Costs	105	530	-	635	4,602
Salaries/Training	29,962	6,245	-	36,207	23,307
Church hall running costs	10,648	418	-	11,066	4,792
Bank charges	197	-	-	197	60
Depreciation	1,386	-	-	1,386	564
Independent examination fee	1,466	-	-	1,466	1,356
Professional Fees	409	25,829	-	26,238	37,851
	177,331	510,252	954	688,537	508,133
Total resources expended	177,331	513,686	954	691,971	508,127

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Staff costs	<u>2021</u>	<u>2020</u>
	£	£
a Wages and salaries, including organist fees	45,671	29,809
Social Security costs	2,950	3,542
	<u>48,621</u>	<u>33,351</u>

During the year the PCC employed a Parish Administrator, Director of Music, Organist, Youth workers, Caretaker, and Kitchen Manager all of whom are part time.

No employee received remuneration in excess of £60,000.

- b Payments to PCC members
No payments were made to a member of the PCC this year.

6 Investment property

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Previous Year value	-	240,000	-	240,000
Disposal 31/3/21.	-	(240,000)	-	(240,000)
				-
Value at 31 December 2021	-	-	-	-

On 31 March 2021 the flat in Regnum Court was sold for £275,000 less costs incurred in relation to the sale of £7,721. The financial gain is included in the statement of financial activities for 2021 as a revaluation at the time of disposal.

7 Fixed Assets

a Tangible fixed assets

	Church Furnishings	Office equipment	St Michaels fixtures & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 January 2021	39,890	3,990	10,800	54,680
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Depreciation				
At 1 January 2021	39,620	3,990	9,415	53,025
Provided in the year	-	-	1,385	1,385
Disposals	-	-	-	-
At 31 December 2021	<u>39,620</u>	<u>3,990</u>	<u>10,800</u>	<u>54,410</u>
Net book amounts				
At 31 December 2021	<u>270</u>	-	-	<u>270</u>
At 31 December 2020	<u>270</u>	-	1,385	<u>1,655</u>

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b Investments

Market value 1 January 2020	£	3,973
Capital appreciation/depreciation		513
Income received/withdrawn		-
Market value 31 December 2021		<u>4,486</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets for church use	270	-	-	270	241,656
Investment fixed assets	4,486	-	-	4,486	3,973
Current assets	119,825	367,954	9,607	497,387	408,624
Current liabilities	(6,805)	(102,848)	-	(109,653)	(102,320)
	117,777	265,106	9,607	392,490	551,933

9 Debtors

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Income tax recoverable	-	-	-	-	-
Prepayments and accrued income	4,908	2,000	92	7,000	-
Accounts receivable	-	-	-	-	-
	4,908	2,000	92	7,000	-

10 Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Deferred income					
Accruals for utilities and other costs	6,805	-	-	6,805	7,330
Pension Deficit -conditionally long term	-	37,100	-	37,100	37,100
Archdeacon Loan - conditionally due 2027	-	50,000	-	50,000	50,000
Other Creditors (inc agency collections)	-	15,748	-	15,748	7,890
	6,805	102,848	-	109,653	102,320

11 Related party transactions

During the year the Trustees received reimbursed expenditure of £Nil (2020:£Nil).

There have been no related party transactions that would require disclosure in the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

12 Statement of funds

	Bal b/fwd 1 Jan 2021	Income	Expenditure	Other gains/ Losses	Transfers	Bal c/fwd 31 Dec 2021
	£	£	£	£	£	£
Unrestricted Fund						
General fund	220	111,796	(130,368)	(3)	46,901	28,547
Designated Boys Brigade/ Girl Guides	400	119	(420)	-	-	99
Designated Choir Donations	50	-	-	-	-	50
Designated Church Maintenance	11,486	-	-	-	-	11,486
Designated Family Camp	142	-	-	-	-	142
Designated Food Bank	45	123	-	-	-	168
Designated Homeless Breakfast	4	50	-	-	-	54
Designated Ladies Group	759	-	1	-	-	760
Designated Meet & Eat	150	-	-	-	-	150
Designated New Staff	16,250	20,490	(12,534)	-	-	24,206
Designated Rectory Redecoration	586	-	-	-	-	586
Designated Retreat	276	-	-	-	-	276
Designated Mission Group	3,681	1,772	-	-	-	5,454
Designated Stonepillow	323	884	(800)	-	-	408
Designated PCC Reserve	1	-	-	-	-	1
Designated Kitchen Fund	33,745	673	(30,550)	-	-	3,868
Designated Rectors Discretion	1,122	166	(500)	516	-	1,305
Designated St Michaels	37,491	4,886	(2,160)	(1)	-	40,216
	106,734	140,958	(177,331)	512	46,901	117,777
Restricted Fund						
Organ Scholarship	85	-	-	-	-	85
Parish Centre Development	4,061	-	-	-	-	4,061
Building and Development	158,716	143,828	(290,529)	-	8,000	20,015
Goodwood Festival of Speed	-	181,159	(43,219)	-	-	137,940
Christus	760	3,800	-	-	-	4,560
Sussex Community - Covid Support	4,941	-	(6,245)	-	1,304	0
Youth Work & St Johns	15,309	9,240	(9,686)	-	-	14,862
Berlin	930	-	-	-	-	930
Special Collections	3,592	15,952	(15,023)	-	-	4,520
Special Services	(453)	-	-	-	453	0
Music Fund	149	-	-	-	-	149
Church Furnishing	1	-	-	-	-	1
Organ Restoration	(1,188)	-	-	-	1,188	(0)
Heritage Lottery	(19,753)	10,075	(3,661)	-	13,340	0
Building on Success	180	-	-	-	-	180
Allen Trust	267,329	26,982	(145,324)	(1)	(71,186)	77,801
	434,659	391,036	(513,687)	(1)	(46,901)	265,106
Endowment Fund						
Mary Gordon bequest	10,540	21	(954)	(1)	-	9,607
	10,540	21	(954)	(1)	-	9,607
Total funds	551,933	532,015	(691,971)	510	-	392,490

Designated Funds

Choir Donations to provide for future choir expenses not covered by Mary Gordon

Church Maintenance to provide for major maintenance and Quinquennial report

Rectory Redecoration to provide for future redecoration of the rectory

Mission Group Monies not paid over at the year end

Stonepillow Monies not paid over at the year end

PCC Reserve: to provide for future expenditure as directed by PCC

Kitchen fund to pay for new or replace kitchen equipment. Proceeds from meals are paid into it

Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens

St Michael's to provide for future maintenance of the property

Restricted fund.

Organ Scholarship fund holds donations made for the advanced musical training for Organists

Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre

Berlin fund holds donations towards the return visit of the Paul Gerhard Church from Berlin

Christus for new commissioned sculpture

Re-ordering holds donations made for re-ordering the church, outside the Allen Trust. To be used as directed by the PCC Taking into account the wishes of donors

Goodwood FOS Fundraising and donations in support of St Paul's Renewed

Music fund holds donations made for the advanced musical training for Organists and Director of Music

Organ Restoration holds funds raised for restoration of the Hunter organ

Building on success holds funds raised for the future development of the church

Sound System Fund to provide for future replacement of the sound system

Sussex Community Covid to mitigate financial impact of Covid

New Staff to support costs of new staff for limited period

New Church Organ to provide for future replacement of the church organ

Allen Trust to provide for future church expenditure excluding the pay of Stipendiary Clergy

Expendable Endowment Fund

Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Capital commitment

	2022	2021
	£	£
Authorised and not contracted	300,000	200,000

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 14 - Comparison of prior year SOFA by Fund

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	Unrestricted	Restricted	Endowment	TOTAL FUNDS
	Funds	Funds	Funds	2021	Funds	Funds	Funds	2020
	£	£	£	£	£	£	£	£
Incoming resources								
<i>Donations and legacies</i>	118,023	226,361	-	344,384	125,944	242,487	-	368,431
<i>Other trading activities</i>	22,167	137,694	-	159,861	13,664	1,982	-	15,646
<i>Income from investments</i>	97	-	21	118	318	22	169	508
<i>Income from church activities</i>	671	-	-	671	1,209	-	0	1,209
<i>Other income</i>	-	26,982	-	26,982	-	9,350	-	9,350
Total income and endowments	140,958	391,037	21	532,016	141,135	253,840	169	395,145
Resources expended								
<i>Expenditure on raising funds</i>	-	3,434	-	3,434	-	(6)	-	(6)
<i>Expenditure on church activities</i>	177,331	510,252	954	688,537	132,156	374,963	1,014	508,133
Total resources expended	177,331	513,686	954	691,971	132,156	374,957	1,014	508,127
<i>Gains/(losses) on investments</i>	513	-	-	513	234	-	-	234
<i>Gains/(losses) on investment property</i>	-	-	-	-	-	-	-	0
Net incoming/(outgoing) resources before transfers	(35,860)	(122,649)	(933)	(159,442)	9,212	(121,117)	(845)	(112,749)
<i>Gross transfers between funds</i>	46,901	(46,901)	-	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/losses	11,041	(169,550)	(933)	(159,442)	9,212	(121,117)	(845)	(112,749)
Net movement in funds	11,041	(169,550)	(933)	(159,442)	9,212	(121,117)	(845)	(112,749)
Total funds brought forward at 1 January	106,736	434,656	10,540	551,933	97,522	555,774	11,386	664,682
Total funds carried forward at 31 December	117,776	265,106	9,607	392,490	106,734	434,658	10,540	551,933

Accounts

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

ST PAUL'S CHICHESTER

(REGISTERED CHARITY NO. 1133785)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

Principal address

St Paul's Church
Churchside
Chichester
West Sussex PO19 6FT

Independent examiner

Michael Merritt FCA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester PO20 7EQ

Bankers

Barclays Bank plc
74/75 East Street
Chichester
West Sussex PO19 1HR

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Our aims and purposes as a charity

St Paul's PCC became a registered charity on 26 January 2010. The charity's name is The Parochial Church Council of the Ecclesiastical Parish of St Pauls, Chichester and the charity number is 1133785.

When planning our activities for the year, the incumbent and the Parochial Church Council have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Our Goals

After a consultation with the congregation in 2017, the PCC adopted five goals towards which we continue to work. They are as follows:

1. A true parish church - rooted in the life of the city, responsive to local needs, and open to all.
2. A place of imaginative and inspiring worship, with the Eucharist at our heart.
3. A community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.
4. A church that promotes a culture of inclusion, safeguarding, stewardship and good governance.
5. A supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

How we are seeking to be a true parish church- rooted in the life of the city, responsive to local needs, and open to all.

Until the first period of lockdown in March, the church was open from early morning until 6pm each day. Both the church and the parish centre were being used by church-run groups and non-church groups alike.

Church-run groups include Cherubs for babies, toddlers and their parents and a Ladies' Group. The parish centre offered meeting space for refugees and asylum seekers who are linked to Sanctuary in Chichester. The parish centre was also used by a rock choir, several WEA courses, two yoga classes and for meetings of the National Childbirth Trust. It served as the exam centre for practical and theory music exams for the Associated Board of the

Royal Schools of Music and Trinity. It was also used for some NHS groups dealing with depression and mood management, long-term illness and disability, and adolescent mental health problems with up to three meetings each week. Every week Say Aphasia met to offer support to stroke patients. The church was used in the evenings by the Chichester Symphony Orchestra, Chichester Singers and Chichester Chorale. The church was also used by the NHS Blood Transfusion service for seven blood donor sessions.

St Paul's participated in the city-wide scheme to offer homeless people the possibility of one hot meal each day. Our contribution was a cooked breakfast each Saturday that attracted fifteen people on average.

St Michael's Hall continued to offer the only significant meeting place in the large residential area in the north of the city. It was in almost constant use by keep fit classes (three yoga, and one Pilates), two art groups, Rainbow and Guide meetings, weekly meetings of a children's drama school (Perform), a mother and toddler group, puppy training, falls prevention classes, line dancing and a social group for elderly residents. It also provided a meeting space for the local residents' association and an holistic therapists' group. The Chichester City Band used St Michael's two times each week for practice. There was a monthly Sunday tea party and Evensong at St Michael's, mostly for people who would otherwise be spending the day by themselves. St Michael's Hall remained closed from March onwards.

The buildings on the St Paul's site had to be closed during the first period of lockdown. Limited re-opening for private prayer was permitted in June and congregational worship resumed in July. During the year there were seven Baptisms, one wedding, six funerals and two memorial services.

Volunteers were regularly taking communion to people in their own homes when they were unable to get to church and this practice was resumed whenever Covid regulations permitted. Likewise, monthly services were held at Byron Court, Augusta Court, Marriott Lodge and Wellington Grange, the residential and nursing homes in the parish until March but not for the rest of the year. St Paul's provided office space for the Anna Chaplaincy that resources the spiritual journey of older people, especially those who were room bound, house bound and in care homes.

The project group that was set up to oversee proposed developments to the church and parish centre continued to meet. The building was made more accessible by the construction of new ramps and electric doors. This work, that was funded by a grant from the Heritage Lottery Fund was completed in the late summer and dedicated in September.

In August estimates for the second phase of the work became available. The PCC agreed to proceed with the development that would be funded by the Allen Trust and the sale of Regnum Court. The work began in the autumn and is due to be completed in May 2021. There will be a new kitchen, better storage facilities, and new community space. The existing windows will be replaced with high-quality double-glazing and the premises will be redecorated. All of this work is being undertaken with a view to reducing energy loss and minimising environmental damage.

The third phase will be focused on the church itself. It will involve installing a completely new scheme of lighting, replacing the wall hangings with acoustic panels, installing a permanent projector and screen, improving and redecorating the porch, and undertaking the complete repainting of the walls and ceiling, including the sanctuary.

Under the title *St Paul's Renewed*, a vigorous programme of fundraising was initiated. Applications were made to charitable trusts for grants and this is ongoing. St Paul's was nominated as the charity for the Goodwood Festival of Speed but this event was cancelled. It

is hoped that it will take place in 2021. A proposal to hold a flower festival in 2021 to mark the completion of all phases of the building work has also been postponed.

How St Paul's is a place of imaginative and inspiring worship, with the Eucharist at our heart.

The main service, at which the Eucharist is celebrated, takes place at 10am on Sundays and this has continued since July. The Thursday morning Eucharist was also resumed when Covid regulations permitted. The requirements for self-isolation among many members of the congregation have meant that it was not possible to measure the usual Sunday attendance which assessed across England in October each year.

Closure of the buildings from March until July did not mean the cessation of worship. Services were streamed and included a Sunday Eucharist celebrated in a retired priest's garden and occasional services of Morning and Evening Prayer offered by the director of music. In addition, there was a weekly online Sunday School.

Since the reopening of the church for worship in July, the Sunday and Thursday Eucharists have been streamed live and made available on the website and on Facebook.

How St Paul's aspires to be a community of faith, committed to deepening our own discipleship and nurturing the faith of others, not least children and young people.

St Paul's is concerned to continue to offer many opportunities for prayer, worship and Christian fellowship. From January to March, the pattern of activity remained as it had for the previous year. The Eucharist was celebrated at services on Sundays, Tuesdays and Thursdays. Morning and Evening Prayer were said each day. The monthly Cafe Church continued to be a popular option for busy families with children.

From March this all changed when much activity moved online. During the first period of lockdown the rector wrote a daily blog. The church newsletter *The Grapevine* was produced weekly and delivered by a team of volunteers to parishioners who did not have internet access. The Lent course was curtailed by the first period of lockdown but an Advent course did take place. Opportunities for meeting for conversation, reflection and prayer were provided through weekly Zoom meetings and a monthly Lectio Divina.

Sunday School moved to Zoom and continued to meet in this way for the rest of the year. The popular Christingle service took place in church and attracted about 50 participants. A nativity play that incorporated still photographs of children taken in safe way at the local donkey sanctuary was made available online.

A new children's and youth worker was appointed during the year to fill the vacancy created when the former post-holder left to train for ordination. Grants from the Diocesan Mission Fund and the St John's Trust made it possible to appoint a schools' worker to work mainly in Central School.

How we are working towards being a church that promotes a culture of inclusion, safeguarding, stewardship and good governance.

The number recorder on the electoral roll at the Annual Parochial Church Meeting on 20 October was 233.

The church is attended by people of all ages and they are encouraged to play an active part in services and a wide range of volunteer roles. There is no distinction between men and women in the offices that can be held. The congregation contains a refreshing spectrum of people

with ethnicities other than the UK white classification that reflects the diversity within the parish. It also embraces people with learning difficulties, mental health issues and physical disabilities. Over the years the church has been home to people irrespective of their sexual orientation or gender reassignment. The PCC had hoped to consider how St Paul's might be made a more sight-friendly church, but this discussion had to be postponed.

The PCC received regular reports about safeguarding and took steps to ensure that the safeguarding policies relating to children and to vulnerable adults were up to date and prominently displayed. In March the safeguarding measures at St Paul's, along with all Anglican churches, were scrutinised by a team from the Diocese of Chichester and found to be satisfactory.

The PCC met in person twice in February and March. From July monthly meetings were conducted via Zoom and nearly always had a one hundred per cent attendance. The Standing Committee met eight times in 2020.

Meetings were mostly taken up with consideration of the building work and reports on finance, including a debt owing to the Pensions Board. It was agreed to have a stewardship campaign to start in February 2021. A card reader was installed in the church to facilitate contactless giving. New HR policies were agreed as were changes in the length of office for PCC and Deanery Synod members. Some discussion took place about a proposal from the rector to commission a Christus figure.

How we try to be a supportive and caring congregation, with strong mission links and a commitment to environmental sustainability.

Until March, the pastoral care team continued to function through trying to ensure that visits were made people in residential and nursing homes and those unable to come to church and in offering lifts to medical appointments. Additional volunteers were recruited in advance of lockdown in order to help with shopping and delivery of prescription medicines. In addition to assistance given to members of the congregation, a handful of requests from the local authority were also met.

The usual fund-raising events to support mission were not able to take place. St Paul's has long-standing commitment to give five per cent of income to mission agencies and charities. There has been a mixture of standard beneficiaries and organisations recommended by members of the congregation. The apportionment of the funds was made in 2021 but consultation with the congregation was not possible. Donations were made to the Church Army's Centre of Mission in Southampton, the Church Mission Society, BEATS which is a school set up in Sumatra after the devastation of the tsunami in 2004, and the Chichester Diocesan Harvest Appeal for West Africa, USPG for its work in South India. Additional donations were made to Confide that offers a local counselling service to those of any faith or none, not least to those on low incomes, the Chichester City Centre drop-in centre that runs a safe after-school drop-in for secondary school children, the Snowdrop Trust for children with life-limiting illnesses, and Sanctuary in Chichester that offers support to asylum seekers and refugees. Money was also set aside to provide breakfasts for homeless people.

A monthly donation of food and toiletries to Stonepillow, a local homelessness charity, continued whenever possible. At Christmas, members of the congregation bought toys to be given to children who had contact with the Diocesan Family Social Work projects.

We are a Fair-Trade church and are committed to using fair trade products wherever possible. We hold an Eco-congregation award, and our green credentials are subject to regular internal scrutiny

Governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956

Committees

The *Standing Committee* is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council. The Standing Committee met eight times in 2020. The PCC agreed at its meeting in November that the Committee could, if circumstances warranted, spend up to £5000 without consultation with the Council.

Risks

The PCC have reviewed and assessed the risks relating to its activities and satisfied that they have taken all reasonable steps to limit or provide cover for the major risks.

Reserves

It is PCC policy to maintain a balance on the unrestricted reserves (excluding property) which it considers appropriate as a contingency for unforeseen bills.

The General Fund (which is effectively the unrestricted fund excluding all the designated funds) had a balance at the year-end of £ 220 (2019 £11,398)

Investment Policies

The PCC has authority and power to invest its funds in accordance with its legal responsibilities.

Membership of Parochial Church Council (PCC)

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Canon Simon Holland	Chairman
	The Rev'd Martha Weatherill	Assistant Curate until September and subsequently Associate Rector
	The Rev'd Rachel Hawes	Associate Rector
Readers:	John Ashwin, Martin Cooke, Alison Horncastle	
Churchwardens:	John Ashwin*	
	Alison Horncastle (until October 2020)	
	David Foster (Vice-chairman from October 2020)*	

Elected Members

Jennifer Aitchinson (from October 2020)
Alison Barclay (until October 2020)

Rachel Brown (elected member till April 2019; co-opted member from June 2019 until October 2020)
 Meta Dunn (from October 2020)
 James Dunn (from April 2019 until June 2020)
 Margaret Elkin (from April 2019)
 David Foster (Secretary until November 2020)
 Charles Gauntlet
 Emily Lawrence (until August 2020)
 Richard Radford
 Valerie Sargeant (from 2020)
 Peter Shaw (until October 2020)
 Roderick Smith (Treasurer. Co-opted member until October 2020. Elected member from 2020)
 Bruce Taylor (until October 2020)
 Chantal Tomlinson (from October 2020)
 Nicola Tongue (until February 2020)
 Martin Troy
 Patricia Vincent-Townend (from October 2020)
 Jack Wingfield (until October 2020)

*Standing Committee member

Deanery Synod

Meta Dunn (until October 2020)
 Jill Goulding (from October 2020)
 Margaret Heald *
 Valerie Sargeant (until October 2020)
 Martin Tomlinson (from October 2020)

Secretary

Emma Baverstock (appointed from November)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Canon Simon Holland, PCC Chairman

.....

Date.....

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS

YEAR ENDED 31 DECEMBER 2020

The Charities Act and Charity Law and Church Accounting Regulations 2006 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and Charity Law and Church Accounting Regulations 2006. The members of the PCC 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.

PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER

Independent examiner's report to the members of PCC of St Paul's Church

I report to the members on my examination of the accounts of the PCC of St Paul's Church (the PCC) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations ('the Regulations').

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC 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 accounting requirements of the Church Accounting Regulations.

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.

Michael Merritt FCA
Lewis Brownlee (Chichester) Limited
Appledram Barns
Birdham Road
Chichester
PO20 7EQ

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted	Restricted	Endowment	TOTAL FUNDS	<i>TOTAL FUNDS</i>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2020</u>	<u>2019</u>
		£	£	£	£	£
Incoming resources						
<i>Donations and legacies</i>	3a	125,944	242,487		368,431	197,719
<i>Other trading activities</i>	3b	13,664	1,982		15,646	56,628
<i>Income from investments</i>	3c	318	22	169	508	8,219
<i>Income from church activities</i>	3d	1,209			1,209	3,379
<i>Other income</i>	3e		9,350		9,350	8,500
Total income and endowments		141,135	253,840	169	395,144	274,444
Resources expended						
<i>Expenditure on raising funds</i>	4a		(6)		(6)	2,419
<i>Expenditure on church activities</i>	4b	132,156	374,963	1,014	508,133	286,715
Total resources expended		132,156	374,957	1,014	508,127	289,132
<i>Gains/(losses) on investments</i>	7b	234			234	33,155
<i>Gains/(losses) on investment property</i>	6					
Net incoming/(outgoing) resources before transfers		9,212	(121,117)	(845)	(112,749)	18,466
<i>Gross transfers between funds</i>						
Net incoming/(outgoing) resources before other recognised gains/losses		9,212	(121,117)	(845)	(112,749)	18,466
Net movement in funds		9,212	(121,117)	(845)	(112,749)	18,466
Total funds brought forward at 1 January		97,523	555,773	11,385	664,681	646,215
Total funds carried forward at 31 December		106,735	434,656	10,540	551,932	664,681

BALANCE SHEET AT 31 DECEMBER 2020

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		<u>£</u>	<u>£</u>
Fixed assets			
Investment Property (Regnum Court)	6	240,000	240,000
Tangible fixed assets	7a	1,655	2,219
Investments	7b	3,973	272,479
Total fixed assets		245,629	514,698
Current assets			
Stock		150	150
Debtors	9		1,475
Short term deposits		115,940	130,948
Cash at bank and in hand		292,535	61,104
		408,624	193,677
Current Liabilities			
Creditors: amounts falling due within one year	10	(102,320)	(43,692)
Net current assets		306,304	149,985
Total assets less current liabilities		551,933	664,683
NET ASSETS		551,933	664,683
Funds			
	8		
Endowment funds	12	10,540	11,386
Restricted funds	12	456,053	557,414
Restricted funds - negative balances	12	(21,394)	(1,641)
Unrestricted funds	12	106,734	97,524
TOTAL FUNDS		551,933	664,683

Approved by the PCC and signed on its behalf by
The Revd Canon Simon Holland , PCC Chairman:

Roderick Smith , Honorary Treasurer

.....

Date

The accompanying notes form a part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Charity information

St Paul's Church is an unincorporated charity registered in England and Wales. The principal place of business is Churchside, Chichester, PO19 1QN. The principal activities and nature of entity's operations is disclosed in the Trustees Report.

The financial statements are presented in Sterling (£), which is also the functional currency of the charity.

2. Accounting policies

a 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 affiliation to another body, nor those which are informal gatherings of church members. The accounts have been prepared ignoring all small roundings.

The PCC constitutes a public benefit entity as defined by FRS102.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Expendable endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

c Incoming resources

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Income from Charitable Activities

Income is recognised when the money is received.

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

All other income

All other income is recognised in the period to which it relates.

Income received in advance is deferred to the period to which it relates.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings and related moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial activities and is separately disclosed

The PCC owns the freehold of St Michael's Church Summersdale, which is held by the Diocese as Custodian Trustee. This property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

e Fixed Assets

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	10% straight line
Audio visual equipment	20% straight line
Office equipment	20% straight line

Investment Property

Properties held for investment are included in the Balance Sheet at their fair value, the changes in which are recognised in the Statement of Financial Activities.

Investments

Investments are stated at market value at the balance sheet date and the statement of financial activities shows investment gains and losses arising from revaluation of the investment portfolio and disposals during the period.

f 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 uncollectable.

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

g Creditors

Short-term creditors are measured at transaction value.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Incoming resources

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	TOTAL FUNDS
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
a <i>Donations and legacies</i>					
Planned giving	67,321			67,321	69,183
Collections at all services	6,774	659		7,433	16,847
Grants, donations and appeals	31,555	231,828		263,383	90,244
Income tax recoverable	18,544	10,000		28,544	18,195
Legacies	1,750			1,750	3,250
	<u>125,944</u>	<u>242,487</u>		<u>368,431</u>	<u>197,719</u>
b <i>Other trading activities</i>					
Fetes, bazaars and other fund-raising events	1,113	1,982		3,096	15,416
Parish Centre Hire	11,635			11,635	38,787
Parking Donations					
Photocopying	559			559	694
Coffee Sales	357			357	1,730
	<u>13,664</u>	<u>1,982</u>		<u>15,646</u>	<u>56,628</u>
c <i>Income from investments</i>					
Dividends and interest	318	22	169	508	8,219
	<u>318</u>	<u>22</u>	<u>169</u>	<u>508</u>	<u>8,219</u>
d <i>Income from Church Activities</i>					
Fees from funerals, weddings etc	1,209			1,209	3,379
	<u>1,209</u>			<u>1,209</u>	<u>3,379</u>
e <i>Other income</i>					
Rent		9,350		9,350	8,500
		<u>9,350</u>		<u>9,350</u>	<u>8,500</u>
Total incoming resources	<u>141,135</u>	<u>253,840</u>	<u>169</u>	<u>395,145</u>	<u>274,445</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a <i>Expenditure on raising funds</i>					
Stewardship costs					
Fetes, bazaars and other fund-raising events		-6		-6	2,419
Concert Costs					
		-6		-6	2,419
b <i>Expenditure on church activities</i>					
Missionary and charitable giving:					
Overseas:					
B.E.A.T.S	800			800	1,000
Childrens Society		323		323	205
CMS	800			800	1,000
DEC (special collections)					953
Children on the Edge					350
US (formally USPG)	700			700	1,427
Diocesan Harvest Appeal	550			550	500
Promise Nepal					200
Home:					
Church Army	700			700	1,000
Stonepillow (donations throughout year)	375			375	593
Four Streets	375			375	
Confide	400			400	550
Chichester City Drop In	375			375	650
Beads of Courage					350
Chestnut Tree House					1,311
March School					100
Snowdrop Trust	375			375	550
St Wilfrids	375			375	
Donkey Sanctuary					100
Sanctuary	375			375	1,350
	6,200	323		6,523	12,189

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Resources expended (cont)

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Funds</u>	TOTAL FUNDS <u>2020</u>	<i>TOTAL FUNDS <u>2019</u></i>
Ministry costs:					
diocesan parish contribution	70,490			70,490	68,295
other clergy costs	7,424	842		8,266	12,814
Church running expenses	12,521			12,521	13,298
Church maintenance	1,421	318,075		319,495	18,832
Upkeep of services	2,688	1,596	1,014	5,298	9,812
Upkeep of churchyard	90			90	
Parish magazine/Library	31			31	264
Sunday school costs/ Youth Work	6,314	6,572		12,887	14,570
Housing Costs	355	4,247		4,602	6,585
Salaries/Training	19,139	4,168		23,307	62,564
Church hall running costs	3,503	1,289		4,792	14,309
Bank charges	60			60	65
Depreciation	564			564	564
Independent examination fee	1,356			1,356	1,400
Professional Fees		37,851		37,851	51,154
	132,156	374,963	1,014	508,133	286,715
Total resources expended	132,156	374,957	1,014	508,127	289,134

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Staff costs	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
a Wages and salaries, including organist fees	29,809	35,340
Social Security costs	3,542	3,858
	<u>33,351</u>	<u>39,198</u>

During the year the PCC employed a Parish Administrator, Director of Music, Organist, Youth workers, Caretaker and Office Assistant all of whom are part time.

No employee received remuneration in excess of £60,000

b Payments to PCC members

No payments were made to a member of the PCC this year

6 Investment property

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Previous Year value		240,000		240,000
Change in year		-		-
Value at 31 December 2020		<u>240,000</u>		<u>240,000</u>

The investment property was sold in 2021 with details included in note 15.

7 Fixed Assets

a Tangible fixed assets

	Church Furnishings	Office equipment	St Michaels fixture & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 January 2020	39,890	3,990	10,800	54,680
Additions				
Disposals				
Revaluation				
At 31 December 2020	<u>39,890</u>	<u>3,990</u>	<u>10,800</u>	<u>54,680</u>
Depreciation				
At 1 January 2020	39,350	3,990	9,121	52,461
Provided in the year	270		294	564
Disposals				
At 31 December 2020	<u>39,620</u>	<u>3,990</u>	<u>9,415</u>	<u>53,025</u>
Net book amounts				
At 31 December 2020	<u>270</u>		<u>1,385</u>	<u>1,655</u>
At 31 December 2019	<u>540</u>		<u>1,679</u>	<u>2,219</u>

The PCC owns the freehold of St Michaels Church, Summersdale, which is held by the Diocese as Custodian Trustee. The property is not included at any valuation in the accounts as there is insufficient cost information for the asset and an alternative valuation would not be reliable for a church building.

b Listed Investments

	Brewin & Dolphin - Total	Brewin & Dolphin - Current	Brewin & Dolphin - Fixed	Other	Total
	£	£	£	£	£
Market value 1 January 2019	284,254	15,515	268,739	3,739	272,478
Fees	3,728	3,728			
capital appreciation/depreciation	-7,049		-7,049	234	-6,815
income received/withdrawn	-280,933	-19,243	-261,690		-261,690
Brewin & Dolphin transfers between fixed investments and current deposits					
Market value 31 December 2020			<u>3,973</u>		<u>3,973</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets for church use	1,656	240,000		241,656	242,220
Investment fixed assets	23,972	-20,000		3,972	272,479
Current assets	88,437	309,646	10,540	408,623	193,676
Current liabilities	(7,330)	(94,990)		(102,320)	(43,692)
	<u>106,735</u>	<u>434,656</u>	<u>10,540</u>	<u>551,931</u>	<u>664,683</u>

9 Debtors

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Income tax recoverable	-	-	-	-	
Prepayments and accrued income	-	-	-	-	
Accounts receivable	250	(250)	-	-	1,475
	<u>250</u>	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>1,475</u>

10 Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Deferred income					
Accruals for utilities and other costs	7,330			7,330	1,930
Other Creditors (inc agency collections)		94,990		94,990	41,762
	<u>7,330</u>	<u>94,990</u>	<u></u>	<u>102,320</u>	<u>43,692</u>

11 Related party transactions

During the year the Trustees received a reimbursed expenditure of £Nil (2019:£Nil).

There have been no related party transactions that would require disclosure in the accounts.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

12 Statement of funds

	Bal b/fwd 1 Jan 2020	Income	Expenditure	Other gains/ Losses	Transfers	Bal c/fwd 31 Dec 2020
	£	£	£	£	£	£
Unrestricted Fund						
General fund	11,398	116,144	(127,323)	1		220
Designated Boys Brigade/ Girl Guides	1,778	99	(1,477)			400
Designated Choir Donations	50					50
Designated Church Maintenance	12,557		(1,071)			11,486
Designated Family Camp	142					142
Designated Food Bank	15	30				45
Designated Homeless Breakfast	162		(157)			5
Designated Ladies Group	759					759
Designated Meet & Eat	120	30	0			150
Designated New Staff	0	16,250				16,250
Designated Rectory Redecoration	586					586
Designated Retreat	611	20	(355)			276
Designated Mission Group	1,934	2,547	(800)			3,681
Designated Stonepillow	0	323				323
Designated PCC Reserve	1					1
Designated Kitchen Fund	33,007	856	(118)			33,745
Designated Rectors Discretion	826	64			232	1,122
Designated St Michaels	33,575	4,772	(856)			37,491
	97,524	141,135	(132,157)	1	232	106,734
Restricted Fund						
Organ Scholarship	85					85
Parish Centre Development	4,061					4,061
Building and Development	62,060	134,532	(37,876)			158,716
Christus		760				760
Sussex Community - Covid Support		10,000	(5,059)			4,941
Youth Work & St Johns	4,000	18,165	(6,856)			15,309
Berlin	930					930
Special Collections	3,211	703	(322)			3,592
Special Services	(453)					(453)
Music Fund	149					149
Church Furnishing	1					1
Organ Restoration	(1,188)					(1,188)
Heritage Lottery	85	80,308	(100,146)			(19,753)
Building on Success	180					180
Allen Trust	482,653	9,371	(224,695)			267,329
	555,773	253,839	(374,954)	0	0	434,659
Endowment Fund						
Mary Gordon bequest	11,386	168	(1,014)			10,540
	11,386	168	(1,014)	0	0	10,540
Total funds	664,683	395,169	(508,152)	1	232	551,933

Designated Funds

Choir Donations to provide for future choir expenses not covered by Mary Gordon .

Church Maintenance to provide for major maintenance and Quinquennial report.

Rectory Redecoration to provide for future redecoration of the rectory

Mission Group: Monies not paid over at the year end.

Stonepillow: Monies not paid over at the year end.

PCC Reserve: to provide for future expenditure as directed by PCC

Kitchen fund to pay for new or replace kitchen equipment. Proceeds from meals are paid into it.

Rector's Discretionary fund to provide confidential personal assistance in cases decided by the Rector and churchwardens

St Michael's to provide for future maintenance of the property.

Restricted fund.

Organ Scholarship fund holds donations made for the advanced musical training for Organists

Parish Centre Development holds funds passed on and donations received for the development and extension of the church centre

Berlin fund holds donations towards the return visit of the Paul Gerhard Church from Berlin

Christus - for new commissioned sculpture

Re-ordering holds donations made for re-ordering the church, outside the Allen Trust. To be used as directed by the PCC Taking into account the wishes of donors

Music fund holds donations made for the advanced musical training for Organists and Director of Music.

Organ Restoration holds funds raised for restoration of the Hunter organ.

Building on success holds funds raised for the future development of the church.

Sound System Fund to provide for future replacement of the sound system.

Sussex Community Covid - to mitigate financial impact of Covid

New Staff - to support costs of new staff for limited period

New Church Organ to provide for future replacement of the church organ

Allen Trust to provide for future church expenditure excluding the pay of Stipendary Clergy

Expendable Endowment Fund

Mary Gordon to be used for the suitable and relevant upkeep of the worship and vestments and linen in the church

13 Capital commitment

	2020	2019
	£	£
Authorised and not contracted	200,000	200,000

**PAROCHIAL CHURCH COUNCIL OF ST PAUL'S CHICHESTER Registered Charity no. 1133785
FOR THE YEAR ENDED 31 DECEMBER 2020**

Note 14 - Comparison of prior year SOFA by Fund

	Unrestricted	Restricted	Endowment	TOTAL FUNDS	Unrestricted	Restricted	Endowment	TOTAL FUNDS
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2020</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incoming resources								
<i>Donations and legacies</i>	125,944	242,487	0	368,431	113,372	84,347	0	197,719
<i>Other trading activities</i>	13,664	1,982	0	15,646	50,036	6,592	0	56,628
<i>Income from investments</i>	318	22	169	508	569	7,353	297	8,219
<i>Income from church activities</i>	1,209	0	0	1,209	3,379	0	0	3,379
<i>Other income</i>	0	9,350	0	9,350	0	8,500	0	8,500
Total income and endowments	141,135	253,840	169	395,145	167,356	106,791	297	274,445
Resources expended								
<i>Expenditure on raising funds</i>	0	(6)	0	(6)	293	2,126	0	2,419
<i>Expenditure on church activities</i>	132,156	374,963	1,014	508,133	170,675	114,754	1,284	286,713
Total resources expended	132,156	374,957	1,014	508,127	170,968	116,880	1,284	289,132
<i>Gains/(losses) on investments</i>	234			234	532	32,623		33,155
<i>Gains/(losses) on investment property</i>		0		0		0		0
Net incoming/(outgoing) resources before transfers	9,212	(121,117)	(845)	(112,749)	(3,080)	22,534	(987)	18,468
<i>Gross transfers between funds</i>			0	0	0	0		0
Net incoming/(outgoing) resources before other recognised gains/losses	9,212	(121,117)	(845)	(112,749)	(3,080)	22,534	(987)	18,468
Net movement in funds	9,212	(121,117)	(845)	(112,749)	(3,080)	22,534	(987)	18,468
Total funds brought forward at 1 January	97,523	555,773	11,385	664,681	100,604	533,239	12,372	646,215
Total funds carried forward at 31 December	106,735	434,656	10,540	551,932	97,525	555,773	11,385	664,683

15 Non adjusting post balance sheet event

On 31 March 2021 the flat in Regnum Court was sold for £275,000 less costs incurred in relation to the sale of £7,721. At the balance sheet date the property market was uncertain due to Co-vid therefore the investment property has not been revalued at year end. This will be shown in next years financial statements.