

**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**

<b>Principal address</b>	St Paul's Church Churchside Chichester West Sussex PO19 6FT
<b>Independent examiner</b>	Michael Merritt FCA Lewis Brownlee (Chichester) Limited Appledram Barns Birdham Road Chichester PO20 7EQ
<b>Bankers</b>	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 The Rev'd Martha Weatherill	Chairman Assistant Curate until September and subsequently Associate Rector Associate Rector
Readers:	The Rev'd Rachel Hawes 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

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

**PAROCHIAL CHURCH COUNCIL OF ST PAULS CHICHESTER Registered Charity no. 1133785**

**BALANCE SHEET AT 31 DECEMBER 2020**

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		<u>£</u>	<u>£</u>
<b>Fixed assets</b>			
Investment Property (Regnum Court)	6	<b>240,000</b>	240,000
Tangible fixed assets	7a	<b>1,655</b>	2,219
Investments	7b	<b>3,973</b>	272,479
<b>Total fixed assets</b>		<b>245,629</b>	514,698
<b>Current assets</b>			
Stock		<b>150</b>	150
Debtors	9		1,475
Short term deposits		<b>115,940</b>	130,948
Cash at bank and in hand		<b>292,535</b>	61,104
		<b>408,624</b>	193,677
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	10	<b>(102,320)</b>	(43,692)
<b>Net current assets</b>		<b>306,304</b>	149,985
<b>Total assets less current liabilities</b>		<b>551,933</b>	664,683
<b>NET ASSETS</b>		<b>551,933</b>	664,683
<b>Funds</b>	8		
<b>Endowment funds</b>	12	<b>10,540</b>	11,386
<b>Restricted funds</b>	12	<b>456,053</b>	557,414
<b>Restricted funds - negative balances</b>	12	<b>(21,394)</b>	(1,641)
<b>Unrestricted funds</b>	12	<b>106,734</b>	97,524
<b>TOTAL FUNDS</b>		<b>551,933</b>	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	<b>TOTAL FUNDS</b>	<i>TOTAL FUNDS</i>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u><b>2020</b></u>	<u><i>2019</i></u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>a</b> <i>Donations and legacies</i>					
Planned giving	67,321			<b>67,321</b>	69,183
Collections at all services	6,774	659		<b>7,433</b>	16,847
Grants, donations and appeals	31,555	231,828		<b>263,383</b>	90,244
Income tax recoverable	18,544	10,000		<b>28,544</b>	18,195
Legacies	1,750			<b>1,750</b>	3,250
	<u>125,944</u>	<u>242,487</u>		<u><b>368,431</b></u>	<u>197,719</u>
<b>b</b> <i>Other trading activities</i>					
Fetes, bazaars and other fund-raising events	1,113	1,982		<b>3,096</b>	15,416
Parish Centre Hire	11,635			<b>11,635</b>	38,787
Parking Donations					
Photocopying	559			<b>559</b>	694
Coffee Sales	357			<b>357</b>	1,730
	<u>13,664</u>	<u>1,982</u>		<u><b>15,646</b></u>	<u>56,628</u>
<b>c</b> <i>Income from investments</i>					
Dividends and interest	318	22	169	<b>508</b>	8,219
	<u>318</u>	<u>22</u>	<u>169</u>	<u><b>508</b></u>	<u>8,219</u>
<b>d</b> <i>Income from Church Activities</i>					
Fees from funerals, weddings etc	1,209			<b>1,209</b>	3,379
	<u>1,209</u>			<u><b>1,209</b></u>	<u>3,379</u>
<b>e</b> <i>Other income</i>					
Rent		9,350		<b>9,350</b>	8,500
		<u>9,350</u>		<u><b>9,350</b></u>	<u>8,500</u>
<b>Total incoming resources</b>	<u>141,135</u>	<u>253,840</u>	<u>169</u>	<u><b>395,145</b></u>	<u>274,445</u>



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

**4 Resources expended**

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

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

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

**5 Staff costs**

**2020**                      **2019**

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

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

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

**7 Fixed Assets**

**a Tangible fixed assets**

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

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**

	<i>Brewin &amp; Dolphin - Total</i> <u>£</u>	<i>Brewin &amp; Dolphin - Current</i> <u>£</u>	<i>Brewin &amp; Dolphin - Fixed</i> <u>£</u>	<i>Other</i> <u>£</u>	<i>Total</i> <u>£</u>
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					
<b>Market value 31 December 2020</b>			<b>3,973</b>		<b>3,973</b>

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

**8 Analysis of Net assets by fund**

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

**9 Debtors**

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

**10 Creditors: amounts falling due within one year**

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

**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
	£	£	£	£	£	£
<b>Unrestricted Fund</b>						
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
<b>Restricted Fund</b>						
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
SussexCommunity - 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
<b>Endowment Fund</b>						
Mary Gordon bequest	11,386	168	(1,014)			10,540
	11,386	168	(1,014)	0	0	10,540
<b>Total funds</b>	<b>664,683</b>	<b>395,169</b>	<b>(508,152)</b>	<b>1</b>	<b>232</b>	<b>551,933</b>

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

**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.