

**The Parochial Church Council of the  
Ecclesiastical Parish of  
St Paul, Bedford**

**(Working Name: St Paul's Bedford)**

**Financial Statements**

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

**Registered Charity Number 1134614**

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford  
(Registered Charity Number 1134614)**

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

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**INDEPENDENT EXAMINER'S REPORT TO  
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAUL, BEDFORD**

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**Independent Examiner's Report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Paul, Bedford**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford (the Trust) for the year ended 31<sup>st</sup> December 2021.

**Responsibilities and Basis of Report**

As the Charity's Trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

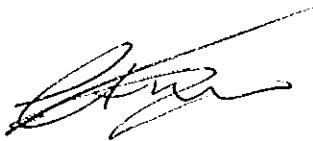
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



C A Alrey FCCA of  
George Hay Partnership LLP  
Brigham House  
93 High Street  
Biggleswade  
Bedfordshire  
SG18 0LD

Date ..... 9 / 5 / 2023 .

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Statement of Financial Activities**  
**Year ended 31<sup>st</sup> December 2021**

	Note	Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Tangible Fixed Assets £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and Endowments from:</b>							
Voluntary Income	2	160,771	-	38,218	-	198,989	162,783
Activities for generating Funds	3	14,434	-	-	-	14,434	8,181
Church Activities	4	5,002	-	239	-	5,241	7,403
Investment Income	5	12	-	-	57	69	134
<b>Total</b>		<u>180,219</u>	<u>-</u>	<u>38,457</u>	<u>57</u>	<u>218,733</u>	<u>178,501</u>
<b>Expenditure on:</b>							
Church Activities	6	174,800	28,250	20,496	-	223,546	217,800
		<u>174,800</u>	<u>28,250</u>	<u>20,496</u>	<u>-</u>	<u>223,546</u>	<u>217,800</u>
<b>Net Gain/(Loss) on Investments</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>285</u>	<u>285</u>	<u>127</u>
<b>Net Income/(Expenditure)</b>		5,419	(28,250)	17,961	342	(4,528)	(39,172)
<b>Transfers between Funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in Funds</b>		5,419	(28,250)	17,961	342	(4,528)	(39,172)
<b>Reconciliation of Funds</b>							
Funds brought forward		10,433	395,500	36,258	2,950	445,141	484,313
<b>Funds carried forward at 31<sup>st</sup> December 2021</b>		<u>15,852</u>	<u>367,250</u>	<u>54,219</u>	<u>3,292</u>	<u>440,613</u>	<u>445,141</u>

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charly Number 1134614)**

**Balance Sheet**  
**31<sup>st</sup> December 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed Assets</b>					
Tangible	13		367,250		395,500
Investments	14		2,248		1,963
			<u>369,498</u>		<u>397,463</u>
<b>Current Assets</b>					
Debtors	15	8,462		27,972	
Cash at Bank and in Hand	16	69,066		32,370	
		<u>77,528</u>		<u>60,342</u>	
<b>Current Liabilities</b>					
Creditors and Accrued Charges	17	6,413		12,664	
		<u>6,413</u>		<u>12,664</u>	
<b>Net Current Assets</b>			71,115		47,678
<b>Net Assets</b>			<u>440,613</u>		<u>445,141</u>
<b>Reserves</b>					
Endowment Funds	19		3,292		2,950
Restricted Funds	20		54,219		36,258
Unrestricted Funds	21				
General Fund		15,852		10,433	
Tangible Fixed Assets Fund		<u>367,250</u>	383,102	<u>395,500</u>	405,933
			<u>440,613</u>		<u>445,141</u>

Approved by the Parochial Church Council on 9/5/23.....

and signed on their behalf by.....D J Price.....

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

**1 Accounting Policies**

**Basis of Preparation**

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets and movable church furnishings, which are shown at fair value.

The Financial Statements include all transactions, assets and liabilities for which the Parochial Church Council is responsible in law.

**Funds:**

*Endowment Funds* are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

*Restricted Funds* represent:

- a income from trusts or endowments which may be expended only on those restricted objects provided for in the terms of the trust or bequest, and
  - b donations or grants received for a specific object or invited by the Parochial Parish Council for a specific object.
- The funds may only be expended on the specific object for which they were given. Any balance remaining at the end of the year must be carried forward as a balance on that fund. The Parochial Church Council does not usually invest separately for each fund. Where there is no specific investment, interest is apportioned to individual funds or as directed by the Parochial Church Council.

*Unrestricted Funds* represent:

The remaining income funds of the Parochial Church Council that are available for spending on the general purposes of the Parochial Church Council, including amounts designated by the Parochial Church Council for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the Trustees' Report.

**Incoming Resources:**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource is received, or expenditure incurred, to which they relate. Grants and legacies are accounted for when the Parochial Church Council is legally entitled to the amounts due. Dividends are accounted for when receivable, interest and tax recoverable is accrued. All other income is recognised when it is received. Amounts received specifically for outside mission are dealt with as restricted funds.

**Resources Expended:**

Grants and donations are accounted for when they are paid over, or when awarded, if the award creates a binding and constructive obligation on the Parochial Church Council. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred.

**Fixed Assets:**

Consecrated and benefice property of any kind is excluded from the accounts by the Charities Act 2011.

Movable church furnishings, held by the vicar and churchwardens on special trust for the parish have been capitalised at fair value as at 1<sup>st</sup> January 2015, being the date of adoption of SORP(FRS102), and depreciated over their useful economic life. Depreciation is calculated to write off the capitalised value at the rate of 5% per annum.

**Investments:**

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end.

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

		Unrestricted Funds	Unrestricted Funds Designated Fund	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
Note	£	General Fund	Tangible Fixed Assets	£	£	£	£
<b>2 Donations and Legacies</b>							
Congregation Giving							
Standing Orders	51,565		-	-	-	51,565	46,779
Weekly Envelopes	3,079		-	-	-	3,079	13,116
Other Gift Aided Donations	22,189		-	-	-	22,189	22,008
Total Gift Aided Giving	76,833		-	-	-	76,833	81,903
Other Cash Collections	1,919		-	-	-	1,919	6,161
Donations via CAF	3,475		-	-	-	3,475	1,815
Donations Organ Recitals	772		-	-	-	772	474
	82,999		-	-	-	82,999	90,353
Other Donations	4,272		-	-	-	4,272	331
Donations for Outward Giving	-		-	1,510	-	1,510	886
Gift Aid receivable	22,103		-	322	-	22,425	12,610
Donations via Pyramid	3,260		-	-	-	3,260	1,638
Community Giving							
Friends of St Paul's	28,615		-	-	-	28,615	5,764
Dorothy Porter Trust	11,191		-	-	-	11,191	26,430
Pastoral Assistant Fund	-		-	14,000	-	14,000	5,000
Other Trusts and Grants	4,274		-	-	-	4,274	4,289
Govt Job Retention Scheme	931		-	-	-	931	7,528
Other Govt Covid Funding	-		-	-	-	-	7,800
Donations to Restricted Funds	-		-	22,386	-	22,386	-
VAT Recoveries	3,126		-	-	-	3,126	155
	160,771		-	38,218	-	198,989	162,784
<b>3 Charitable Activities</b>							
May Market	-		-	-	-	-	-
Autumn Market	-		-	-	-	-	-
Hiring Charges	6,448		-	-	-	6,448	3,250
Christmas Tree Festival	6,550		-	-	-	6,550	2,400
Christmas Charities Market	-		-	-	-	-	-
Antique Fairs	1,436		-	-	-	1,436	1,750
Other Fundraising Events	-		-	-	-	-	780
	14,434		-	-	-	14,434	8,180

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

	Note	Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Tangible Fixed Assets £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>4 Church Activities</b>							
Lunchtime Concerts		1,847	-	-	-	1,847	2,544
Sales Income:							
Votive Candles		465	-	-	-	465	437
"Spire" Magazine		890	-	-	-	890	886
Guide Books		-	-	-	-	-	36
Cards etc		141	-	-	-	141	212
Catering Income:							
Saturday Teas		-	-	-	-	-	626
Sunday Coffee		-	-	-	-	-	135
Tuesday Lunches		1,585	-	-	-	1,585	589
General Parish Catering		74	-	-	-	74	93
Saturday Coffee (Outreach)		-	-	239	-	239	578
Miscellaneous Income		-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	1,267
		<u>5,002</u>	<u>-</u>	<u>239</u>	<u>-</u>	<u>5,241</u>	<u>7,403</u>
<b>5 Investment Income</b>		<u>12</u>	<u>-</u>	<u>-</u>	<u>57</u>	<u>69</u>	<u>134</u>
<b>6 Church Activities Costs</b>							
Salaries and Fees	7	29,108	-	14,000	-	43,108	43,862
Office Costs	8	35,389	28,250	273	-	63,912	63,094
Other Costs	9	64,441	-	2,958	-	67,399	66,064
Independent Examiner's Fee		1,500	-	-	-	1,500	1,500
Special Projects	10	44,362	-	3,265	-	47,627	42,239
Outreach	11	-	-	-	-	-	1,041
		<u>174,800</u>	<u>28,250</u>	<u>20,496</u>	<u>-</u>	<u>223,546</u>	<u>217,800</u>
<b>7 Salaries and Fees</b>							
Wages, salaries and fees		28,377	-	14,000	-	42,377	42,901
Pension Contributions		731	-	-	-	731	961
		<u>29,108</u>	<u>-</u>	<u>14,000</u>	<u>-</u>	<u>43,108</u>	<u>43,862</u>

	2021	2020
The average number of Staff employed by the Parochial Church Council during the financial year was:	<b>No</b>	<b>No</b>
Total	<u>4</u>	<u>5</u>
	<b>£</b>	<b>£</b>
Remuneration of Officials	<u>-</u>	<u>-</u>



**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

	Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Tangible Fixed Assets £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>8 Office Costs</b>						
Gas, Electricity and Water	8,052	-	-	-	8,052	8,606
Insurance	6,445	-	-	-	6,445	5,828
Janitorial Materials	614	-	-	-	614	1,573
Office Expenditure	4,047	-	-	-	4,047	3,766
Bank Service Charges	466	-	189	-	655	657
General Repairs	3,570	-	84	-	3,654	966
Computer Costs	1,387	-	-	-	1,387	2,227
Alarm System Costs	2,908	-	-	-	2,908	2,637
Depreciation of Tangible Assets	-	28,250	-	-	28,250	28,250
Advertising and Promotional Costs	220	-	-	-	220	258
Telephone	326	-	-	-	326	895
Clergy Expenses	3,433	-	-	-	3,433	3,205
Accountancy Fees	3,013	-	-	-	3,013	2,724
Professional Fees	-	-	-	-	-	-
Fundraising Costs	248	-	-	-	248	426
Broadband and Hosting	660	-	-	-	660	1,076
	<u>35,389</u>	<u>28,250.00</u>	<u>273</u>	<u>-</u>	<u>63,912</u>	<u>63,094</u>
<b>9 Other Expenditure</b>						
Education Costs	736	-	-	-	736	435
Miscellaneous Costs	173	-	-	-	173	515
Music Costs	618	-	-	-	618	460
Organ and Piano Tuning	1,176	-	-	-	1,176	941
Diocesan Parish Share	56,447	-	-	-	56,447	59,093
Diocesan Fees for Services	1,378	-	-	-	1,378	1,117
Sacristy Costs	1,288	-	-	-	1,288	1,607
Catering Costs	606	-	-	-	606	537
Antique Fair Costs	-	-	-	-	-	449
Licensing Costs	903	-	-	-	903	655
Donations	1,116	-	2,208	-	3,324	255
Cost of Items Sold	-	-	-	-	-	-
Homeless Support Scheme Vouchers	-	-	750	-	750	-
	<u>64,441</u>	<u>-</u>	<u>2,958</u>	<u>-</u>	<u>67,399</u>	<u>66,064</u>
<b>10 Special Projects</b>						
Roof repair	5,040	-	-	-	5,040	-
New Vestments	1,066	-	3,265	-	4,331	-
Organ Blower Move	4,448	-	-	-	4,448	-
Regimental Colours Bracket Repair	542	-	-	-	542	-
Work in Vicarage Garden	2,706	-	-	-	2,706	-
Lighting Improvements	16,074	-	-	-	16,074	-
Computer and Wi-fi Improvements	3,055	-	-	-	3,055	-
Architect's fees for Projects	11,431	-	-	-	11,431	-
	<u>44,362</u>	<u>-</u>	<u>3,265</u>	<u>-</u>	<u>47,627</u>	<u>42,239</u>

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

	Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Tangible Fixed Assets £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>11 Outreach Donations</b>						
1 Collections taken at Tuesday Concerts	-	-	-	-	-	-
2 Retiring Collections for specific purposes:						
Lent Services – Bunyan Meeting	-	-	-	-	-	70
The Bishop's Harvest Appeal	-	-	-	-	-	256
	-	-	-	-	-	326
3 Funds raised by the Outreach Committee						
Memo – Pastoral Work within the Parish	-	-	-	-	-	-
Christian Aid DEC Appeal	-	-	-	-	-	200
College of the Transfiguration	-	-	-	-	-	215
Swaziland Schools Project	-	-	-	-	-	300
	-	-	-	-	-	715
Total distributed during the Year	-	-	-	-	-	1,041

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

**12 Comparatives for the Statement of Financial Activities**

	Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Legacy Fund £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
<b>Income and Endowments from:</b>					
Voluntary Income	153,686	-	9,097	-	162,783
Activities for Generating Funds	8,181	-	-	-	8,181
Church Activities	6,825	-	578	-	7,403
Investment Income	79	-	-	55	134
<b>Total</b>	<b>168,771</b>	<b>-</b>	<b>9,675</b>	<b>55</b>	<b>178,501</b>
<b>Expenditure on:</b>					
Church Activities	164,980	28,250	24,570	-	217,800
	164,980	28,250	24,570	-	217,800
<b>Net Gain/(Loss) on Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>127</b>
<b>Net Income/(Expenditure)</b>	<b>3,791</b>	<b>(28,250)</b>	<b>(14,895)</b>	<b>182</b>	<b>(39,172)</b>
<b>Transfer between Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net movement in Funds	3,791	(28,250)	(14,895)	182	(39,172)
<b>Reconciliation of Funds</b>					
Funds brought forward	6,642	423,750	51,153	2,768	484,313
Funds carried forward	10,433	395,500	36,258	2,950	445,141

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to the Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

**13 Tangible Fixed Assets**

		<b>Movable Church Furnishings £</b>	<b>Total £</b>
Cost or Valuation	At 1 <sup>st</sup> January 2021 and 31 <sup>st</sup> December 2021	<u>565,000</u>	<u>565,000</u>
Depreciation	At 1 <sup>st</sup> January 2021	169,500	169,500
	Charge for the Year	<u>28,250</u>	<u>28,250</u>
	At 31 <sup>st</sup> December 2021	<u>197,750</u>	<u>197,750</u>
Net Book Value	At 31 <sup>st</sup> December 2021	<u>367,250</u>	<u>367,250</u>
	At 31 <sup>st</sup> December 2020	<u>395,500</u>	<u>395,500</u>

The movable church furnishings are shown at cost (£565,000) which is the deemed cost under SORP(FRS102) transitional provisions, under which the valuation as at 1<sup>st</sup> January 2015 is applied to assets extant at that date.

	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>14 Investments</b>		
Endowment Fund		
Investment at Fair Value	<u>2,248</u>	<u>1,963</u>
Investments consist of funds invested in the CBF Church of England Investment Fund. The holding at 31 <sup>st</sup> December 2021 was 96 shares which cost £100.		
<b>15 Debtors</b>		
Debtors	6,527	27,752
Gift Aid recoverable	<u>1,935</u>	<u>220</u>
	<u>8,462</u>	<u>27,972</u>
<b>16 Deposits, Bank and Cash Balances</b>		
CBF Deposit Fund	33,618	18,607
Bank Accounts		
Current Account	29,173	12,602
Outreach Committee Account	4,514	1,161
Bells Appeal Account	1,761	-
Cash in Hand	-	-
	<u>69,066</u>	<u>32,370</u>
<b>17 Creditors: (falling due within one year)</b>		
General Creditors and Accruals	<u>6,413</u>	<u>12,664</u>

**The Parochial Church Council of the Ecclesiastical Parish of St Paul, Bedford**  
**(Registered Charity Number 1134614)**

**Notes to the Financial Statements**  
**Year ended 31<sup>st</sup> December 2021**

		Movement in Resources				
		Balance 1 <sup>st</sup> January £	Incoming £	Outgoing £	Transfers £	Change during Year £
						Balance 31 <sup>st</sup> December £
<b>18</b>	<b>Endowment Funds</b>					
	Chancel Fund					
	Original Endowment	100	-	-	-	100
	Unrealised Capital Gain	1,863	285	-	-	2,148
	Accumulated Income	987	57	-	-	1,044
		<u>2,950</u>	<u>342</u>	<u>-</u>	<u>-</u>	<u>3,292</u>
<b>19</b>	<b>Restricted Funds</b>					
	Bell Ringers Fund	1,632	-	84	-	1,548
	Building Repairs Fund	3,071	-	-	-	3,071
	Choir Robes Fund	187	-	-	-	187
	Choral Scholarship Fund	10,433	-	-	-	10,433
	Clergy Robes Fund	3,265	-	3,265	-	-
	Clock Fund	2,896	-	-	-	2,896
	Education Fund	86	-	-	-	86
	Fabric Projects Fund	659	-	-	-	659
	Fellowship Lunches Fund	960	-	-	-	960
	Flower Fund	229	-	-	-	229
	Homeless Support Fund	-	3,820	750	-	3,070
	Music Fund	3,370	1,000	-	-	4,370
	New Chairs	148	-	-	-	148
	Organ Scholar Fund	2,527	-	-	-	2,527
	Pastoral Assistant/Verger Fund	-	14,000	14,000	-	-
	Peter and Paul Statues Fund	875	-	-	-	875
	Servers Robes Fund	2,090	-	-	-	2,090
	Special Mission Fund	-	4,000	-	-	4,000
	Staging Fund	2,670	-	-	-	2,670
	Tower Appeal	-	13,888	-	-	13,888
	Outreach Fund - restricted element	<u>1,160</u>	<u>1,749</u>	<u>2,397</u>	<u>-</u>	<u>512</u>
		<u>36,258</u>	<u>38,457</u>	<u>20,496</u>	<u>-</u>	<u>54,219</u>
	<b>Unrestricted Funds</b>					
<b>20</b>	General Fund	10,433	180,219	174,800	-	15,852
	Designated Fund -- Tangible Fixed Assets	<u>395,500</u>	<u>-</u>	<u>28,250.00</u>	<u>-</u>	<u>367,250</u>
		<u>405,933</u>	<u>180,219</u>	<u>203,050</u>	<u>-</u>	<u>383,102</u>
		<u>445,141</u>	<u>219,018</u>	<u>223,546</u>	<u>-</u>	<u>440,613</u>
<b>21</b>	<b>Summary of Assets by Fund</b>					
		Unrestricted Funds General Fund £	Unrestricted Funds Designated Fund Tangible Fixed Assets £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
	Tangible Fixed Assets	-	367,250	-	-	367,250
	Investment Fixed Assets	-	-	-	2,248	2,248
	Current Assets	22,265	-	54,219	1,044	77,528
	Liabilities	<u>(6,413)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,413)</u>
		<u>15,852</u>	<u>367,250</u>	<u>54,219</u>	<u>3,292</u>	<u>440,613</u>