

PARISH OF ST PHILIP AND ST JAMES, LECKHAMPTON WITH ST CHRISTOPHER'S, WARDEN HILL
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022
CHARITY NUMBER 1134837

Administrative information

Parish of St Philip and St James, Leckhampton with St Christopher's, Warden Hill is situated in Cheltenham. It is comprised of the church of St Philip and St James, Leckhampton together with its daughter church St Christopher's, Warden Hill. It is part of the Diocese of Gloucester within the Church of England. The correspondence addresses are as follows:

St Philip and St James Church, Grafton Road, Cheltenham, GL50 2DD (www.pipandjims.org.uk).

St Christopher's Church, 1 Lincoln Avenue, Warden Hill, Cheltenham, GL51 3DD – (www.tciwh.org.uk)

The names of the current trustees of the PCC are disclosed on the Charity Commission website.

Structure, governance and management

St Christopher's, Warden Hill was built as a daughter church to St Philip and St James, Leckhampton in 1961. Each church has its own independent Church Council with the combined Parochial Church Council of the parish being made up of the members of each of the Church Councils.

In 2010 St Christopher's became part of a local ecumenical partnership (LEP) with the United Reform Church of Warden Hill. As of 31 August 2022 the LEP was dissolved and as a result separate financial accounts have been prepared for:

- a) The period from 1 January 2022 to 31 August 2022 whilst the LEP was in place which combines the financial resources and liabilities of the total LEP (The Church in Warden Hill).
- b) The period from 1 September 2022 to 31 December 2022 which show the financial resources and liabilities of St Christopher's only.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Philip and St James, Leckhampton with St Christopher's, Warden Hill PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the properties owned by the churches.

Achievements and Performance

The achievements and performance of the two churches are set out in the individual reports prepared for each church's AGM. These are available from the correspondence addresses above.

Financial Review

The two churches within the parish operate their finances independently from one another. Each church adopts its own accounts at its individual AGM and these individual accounts are adopted at the PCC AGM.

St Philip and St James excluding Youth Work

For the 2022 financial year the net funds available to the Church decreased by £30k, or £20k if non-recurring items are excluded. Increases in energy costs had a significant negative impact during the year. £51k of income from the use of the Church was recognised during the year.

Total assets were in excess of liabilities by £158k. In terms of this balance there was £30k invested in CCLA investment funds, £103k in current or deposit cash accounts and £98k of fixed assets with the remainder of the net assets consisting of gift aid debtors, loan liabilities of £75k and sundry liabilities. Unrestricted liquid net assets at the year-end were £32k.

More information on the Church's income and expenditure is provided in the accounts document that is made available for the AGM.

South Cheltenham Youth Work

For the 2022 financial year expenditure exceeded income by £8k. Youth work cash held and other related assets and liabilities at the end of 2022 totalled £45k.

The Church in Warden Hill

Due to the dissolution of the LEP as at 31 August 2022 separate financial accounts have been prepared for:

- a) The period from 1 January 2022 to 31 August 2022 whilst the LEP was in place which combines the financial resources and liabilities of the total LEP (The Church in Warden Hill).
- b) The period from 1 September 2022 to 31 December 2022 which show the financial resources and liabilities of St Christopher's only.

Both sets of accounts are on a receipts and payments basis.

For the period to 31 August 2022 there was a surplus of income over expenditure of £13k. The overall financial position at 31 August 2022 showed total assets in excess of liabilities amounting to £95k of which £67k was ascribed to St Christopher's on dissolution of the LEP.

For the period 1 September to 31 December there was a deficit of income over expenditure of £8k and the overall financial position at 31 December 2022 showed total assets in excess of liabilities amounting to £59k.

Reserves policy

St Philip and St James, Leckhampton

It is Church Council policy to maintain a balance on unrestricted funds (if possible), which covers:

- Three months running costs for the church and Church House.
- Two months salary costs.
- An amount for likely building works at the next quinquennial inspection and for on-going care and maintenance of the church.
- An amount to cover emergency building work.
- A budget for future refurbishment projects.
- A budget for mission projects e.g. Youth work.

At the end of 2022 there were actual unrestricted reserves of £158k of which £32k were considered liquid. Following the completion of the re-ordering project the Church is looking to strengthen its financial position via the hire of the re-ordered Church space and facilities to external parties.

The Church in Warden Hill

It is Church Council policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months unrestricted payments, to cover emergency situations that may arise from time to time. The balance as at 31 December was £0k and the Church is looking to strengthen its financial position via prudent management.

Future outlook

The two churches will continue to pursue a wide range of activities to fulfil the mission of the church.

Year end 31 December 2022 accounts for:

- a) The Church of St Philip and St James, Leckhampton excluding the Church in Warden Hill and St Christopher's Church (pages 2-14)**
- b) The Church in Warden Hill from 1 January 2022 to 31 August 2022 (pages 15-18)**
- c) St Christopher's Church, Warden Hill from 1 September 2022 to 31 December 2022 (pages 19-22)**

Whilst St Philip and St James, Leckhampton and St Christopher's Church are part of the same Church of England parish their finances are run separately, and their accounts are subject to the approval of the separate Church Councils. As such the accounts are presented separately in this document and are subject to separate independent examinations.

The Church in Warden Hill was a Local Ecumenical Partnership between St Christophers Church and the United Reformed Church. The partnership was dissolved on 31 August 2022. As such separate accounts have been prepared for:

- a) The Church in Warden Hill from 1 January 2022 to 31 August 2022; and**
- b) St Christopher's Church, Warden Hill from 1 September 2022 to 31 December 2022.**

The accounts for the Church of St Philip and St James, Leckhampton are prepared on an accruals basis and comply with the requirements of FRS 102 and the Charities SORP.

The accounts of the Church in Warden Hill and St Christopher's Church are prepared on a receipts and payments basis.

Parish of St Philip and St James, Leckhampton
Accounts review for year ended 31 December 2022

The income and expenditure in respect of the South Cheltenham team ministry youth work are included in these accounts but shown separately from the standalone results of St Philip and St James.

Net movement in funds

£k	2022	2021	2020	2019	2018
Incoming resources excluding major one-off items	224	178	135	161	159
Resources expended excluding major one-off items	(244)	(185)	(158)	(187)	(179)
Movement in funds excluding non-recurring items and depreciation	(20)	(7)	(23)	(18)	(30)
Legacies	50	8	1	15	0
Depreciation on Church reordering fixtures and fittings	(13)	(13)	(1)	(1)	(1)
Church re-ordering income	35	345	447	142	76
Church re-ordering expenditure	(78)	(1,313)	(1,326)	(95)	(42)
Proceeds of Acton Trust liquidation	0	133	0	0	0
Additional insurance costs relating to contractors	0	0	(6)	0	0
Expenses related to sale of Church House	0	0	0	(32)	0
Church House income less running costs	0	0	0	(4)	(2)
Investment gains / (losses)	(4)	0	4	13	(6)
Change in valuation of Church House from £1,500k to £1,675k	0	0	0	0	175
Net movement in funds P&J only	(30)	(847)	(904)	20	170
Youth work incoming resources	7	20	24	23	22
Youth work resources expended	(15)	(20)	(20)	(18)	(9)
Youth work net movement in funds	(8)	0	4	5	13
Net movement in funds including youth work	(38)	(847)	(900)	25	183

- Before one-off items and depreciation there was a deficit for P&J excluding youth work of £20k. Increases in energy costs of £13k are contributing to the deficit.
- Income from the use of Church building and facilities of £51k has been generated during 2022.

Balance sheet

£k	2022	2021	2020	2019	2018
<u>P& J balance sheet</u>					
Fixed assets – revalued Church House	0	0	0	0	1,675
Fixed assets – other	98	111	50	2	2
Investment assets – fixed interest funds	14	16	53	50	109
Investment assets – share funds	16	18	34	32	49
Other debtors (gift aid recoverable, church hire monies receivable and prepayments)	10	29	34	37	22
Cash deposit account	90	69	734	1,803	36
Current account	13	24	138	19	40
Loan liability (interest free, repayable 2025)	0	0	(5)	0	0
Loan liability (interest free, repayable 2031)	(75)	(75)	0	0	0
Liabilities	(8)	(3)	(2)	(3)	(13)
P&J net assets	158	189	1,037	1,940	1,920
<i>Of which liquid unrestricted net assets</i>	<i>32</i>	<i>40</i>	<i>911</i>	<i>1,813</i>	<i>187</i>
<u>Youth work balance sheet</u>					
Other debtors (gift aid recoverable)	1	2	2	2	2
Current account	61	53	52	48	42
Liabilities (increase in 2022 reflects delayed payment of SCC team Parish Share)	(17)	(2)	(2)	(2)	0
Youth work net assets	45	53	52	48	44
Total net assets including youth work	203	242	1,088	1,988	1,964
<i>Of which restricted</i>	<i>70</i>	<i>79</i>	<i>109</i>	<i>143</i>	<i>91</i>
<i>Of which unrestricted and designated</i>	<i>133</i>	<i>163</i>	<i>979</i>	<i>1,845</i>	<i>1,873</i>

- Fixed assets includes reordering furniture (£73k) and the portable organ and piano (£25k). Depreciation is being allowed for on a straight line basis over an estimated 10 year useful life giving a charge of £13k per annum.

Restricted and designated funds

£k	2022	2021
Choral tradition	4	10
Community Engagement Officer / Venue manager	0	7
Community activities grants	13	9
Ukraine	1	0
Youth work	45	53
Total restricted funds	63	79

- In addition, the Church has designated funds of £4k in relation to support to St Andrew's Ramallah during 2023.

INCOMING RESOURCES P&J EXCLUDING YOUTH WORK

1. Voluntary Income

£k	2022	2021
Parish Giving Scheme	90	79
Income tax recoverable on Parish Giving Scheme	21	18
Other planned giving	8	10
Other giving	8	7
Income tax recoverable on other giving	3	4
Collections (open plate)	2	1
Sundry donations (including coffee)	9	4
Grants (Acton Trust)	0	133
Other grants	11	19
Charity collections	8	2
Legacies (1 unrestricted legacy received in year)	50	8
TOTAL	210	285

- Increase in Parish Giving Scheme reflects new joiners to the scheme and inflationary increases in giving.
- Other grants includes £5k from Sylvanus Lysons for community engagement officer, and £7k for Community Activities (Glos CC).

2. Church reordering

£k	2022	2021
Gift aided donations	5	16
Non gift aid donations	0	21
Income tax recoverable on gift aided donations	1	4
VAT reclaim	26	231
Grants	0	71
Other fund raising	2	2
TOTAL	34	345

INCOMING RESOURCES P&J EXCLUDING YOUTH WORK (continued)

3. Activities to generate funds

£k	2022	2021
Income from use of church and facilities	51	25
TOTAL	51	25

- Includes £2k of proceeds from events which were shared with charities (see charitable giving below).

4. Investment return

£k	2022	2021
Dividends from investment funds	1	2
Interest on deposit account	2	0
Gains / (losses) on annual revaluation	(4)	0
TOTAL	(1)	2

- As at December 2022 the CCLA deposit account was paying 2.6% interest per annum.
- Losses on annual revaluation reflect market value losses on CCLA Fixed Interest and Investment funds driven by increased interest rates and falls in equity markets.

RESOURCES EXPENDED

1. Charitable giving

£k	2022	2021
Support to St Andrew's Church, Ramallah, Palestine	8	0
Charitable giving out of planned income	4	0
Other charitable giving from collections and events	10	2
TOTAL	21	2

The £8k for St Andrew's Church, Ramallah includes £4k for children's work through their nursery and £4k for travel expenses accrued in these accounts and paid in January 2023.

Charitable giving out of planned income includes £900 paid to each of A Rocha, GARAS, Cheltenham YMCA, Christians Against Poverty.

Other charitable giving includes £4k in respect of Ukraine, £3k in respect of Christmas collections and £2k in respect of events where proceeds were shared with charities.

2. Charitable activities - directly relating to the work of the church

£k	2022	2021
Parish Share	97	92
Contribution to team expenses	1	1
Clergy expenses and other staff expenses	2	2
Church running expenses	37	21
Upkeep of services (includes Musical Director salary)	17	13
Church maintenance	14	9
Depreciation of furnishings	13	13
Parish Office costs (includes Parish Administrator salary)	23	17
Parish Office rental during re-ordering	0	2
Other salaries (Community engagement officer)	21	13
Support costs relating to activity of church	4	3
Youth worker contributions / expenses	0	6
Expenses in relation to Community support	1	1
Fees paid to GDBF / choir	4	2
TOTAL	234	195

RESOURCES EXPENDED (continued)

- Increase of £16k in church running costs primarily reflects increased energy costs (+£7k gas, +£6k electricity).
- Church maintenance includes £5k in respect of organ blower.
- Increase in Parish office costs primarily reflects a£5k increase in employment costs of Parish administrator.

3. Church re-ordering

£k	2022	2021
Main contractor (Ken Biggs Contractors Limited)	72	1,256
Architect fees	2	16
Other professional fees	1	27
Fund raising costs	0	1
Furnishings and fittings	3	13
Other re-ordering costs	0	0
TOTAL	78	1,313

- £34k of these re-ordering expenses were met from restricted giving during 2022 with the remainder coming from unrestricted funds.

YOUTH WORK SUMMARY

£k	2022	2021
Parish Giving Scheme donations and tax recovered	5	5
Other giving	2	2
Income tax recoverable	0	0
P&J contribution	0	6
Other PCC contributions	0	7
TOTAL YOUTH WORK INCOME	7	20
Payments to Youth for Christ for leaders	11	16
Other Youth ministry costs	4	4
TOTAL YOUTH WORK EXPENDITURE	15	20
NET MOVEMENT IN FUNDS	(8)	0

The Church of St Philip and St James, Leckhampton

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Statement of Financial Activities

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2022 £	2021 £
INCOMING RESOURCES					
<i>Voluntary Income</i>	2(a)	189,934	19,963	209,896	285,108
<i>Church re-ordering</i>	2(b)	0	34,573	34,573	344,872
<i>Income from church activities</i>	2(c)	11,429	0	11,429	6,750
<i>Activities for generating funds</i>	2(d)	49,107	2,141	51,248	25,383
<i>Income from investments</i>	2(d)	2,638	0	2,638	1,900
<i>Other incoming resources</i>	2(f)	0	0	0	782
TOTAL INCOMING RESOURCES		253,108	56,677	309,785	664,795
RESOURCES EXPENDED					
<i>Costs of charitable activities</i>	3(a)	226,243	30,094	256,337	196,968
<i>Cost of church reordering</i>	3(b)	43,610	34,573	78,183	1,313,091
<i>Cost of governance and fund raising activities</i>	3(c)	1,649	0	1,649	1,328
TOTAL RESOURCES EXPENDED		271,502	64,667	336,169	1,511,387
NET INCOMING/(OUTGOING) RESOURCES		(18,394)	(7,990)	(26,384)	(846,592)
TRANSFERS BETWEEN FUNDS		0	0	0	0
(LOSSES) / GAINS ON INVESTMENTS		(4,215)	0	(4,215)	(101)
NET MOVEMENT IN FUNDS		(22,608)	(7,990)	(30,599)	(846,693)
BALANCES BFWD AT START OF YEAR					
ST P&J EXCLUDING YOUTH WORK		163,063	25,956	189,019	1,035,712
BALANCES CFWD AT END OF YEAR					
ST P&J EXCLUDING YOUTH WORK		140,455	17,966	158,421	189,019
South Cheltenham Youth Work					
TOTAL INCOMING RESOURCES	3(d)	0	7,615	7,615	19,924
TOTAL RESOURCES EXPENDED	3(d)	0	15,312	15,312	19,915
NET MOVEMENT IN FUNDS	3(d)	(0)	(7,697)	(7,697)	9
BALANCES BFWD AT START OF YEAR					
ST P&J INCLUDING YOUTH WORK		163,063	78,478	241,542	1,088,225
BALANCES CFWD AT END OF YEAR					
ST P&J INCLUDING YOUTH WORK		140,455	62,791	203,246	241,542
END OF STATEMENT OF FINANCIAL ACTIVITIES					

The Church of St Philip and St James, Leckhampton

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Balance Sheet at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets - other	5(a)	98,193	111,069
Investment assets	5(b)	29,553	33,371
		<u>127,746</u>	<u>144,440</u>
CURRENT ASSETS			
Debtors and prepayments	7	9,598	29,026
Short term deposits		91,250	69,008
Cash at bank		13,263	24,401
		<u>114,111</u>	<u>122,435</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Current liabilities	8	(8,437)	(2,856)
NET CURRENT ASSETS		<u>105,675</u>	<u>119,579</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR			
Loan liabilities	8	(75,000)	(75,000)
NET ASSETS ST PHILIP AND ST JAMES ONLY		<u>158,421</u>	<u>189,019</u>
YOUTH WORK			
Youth work bank account		60,812	52,778
Youth work debtors	7	819	1,434
Youth work liabilities	8	(16,805)	(1,690)
NET ASSETS INCLUDING YOUTH WORK		<u>203,246</u>	<u>241,542</u>
FUNDS ST PHILIP AND ST JAMES ONLY			
Unrestricted - non-revaluation reserves	6	140,455	163,063
Restricted		17,966	25,956
		<u>158,421</u>	<u>189,019</u>
FUNDS INCLUDING YOUTH WORK			
Unrestricted - non-revaluation reserves	6	140,455	163,063
Restricted		62,791	78,478
		<u>203,246</u>	<u>241,542</u>

Approved by the Church Council and signed on their behalf:

Dated:

Dated:

END OF BALANCE SHEET

The Church of St Philip and St James, Leckhampton

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Notes to the Financial Statements

For the year ended 31 December 2022

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) and the Charities Statement of Recommended Practice ("SORP") applicable to charities applying FRS 102. The accounts comply with the requirements of the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investments (which are shown at market value).

The PCC is part of the South Cheltenham Team ministry. Youth work ministry is provided to all PCCs in the team through a relationship with Youth for Christ. The income and expenditure and assets and liabilities in relation to South Cheltenham youth work are incorporated into these accounts but shown separately from the other balances of the PCC.

Incoming resources - Voluntary income

Collections are recognized when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognized only when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

VAT recoverable in respect of maintenance / improvement of Church building is recognised when received.

Funds raised by fete, garden parties and similar events are accounted for gross.

Any sales of books and magazines from the church bookstall will be accounted for gross if they occur.

Incoming resources - Activities for generating funds

Rental income from the letting of church premises is recognized as follows: when the service (i.e. the rental has been

- Non refundable deposits are recognised when the deposit is paid

- Other rental income is recognised when the service (i.e. the rental) has being provided

Incoming resources - Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Resources expended - Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December would be provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

In accordance with the Charities Act 2011 expenditure on improvements to consecrated Church Buildings are not capitalised as fixed assets but rather are expenses as incurred.

Gains and losses on investments

Realized gains or losses are recognized when investments are sold.

Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Fixed assets - Other fixtures, fittings and office equipment

Other tangible fixed assets are valued at their historic cost less an allowance for depreciation. Depreciation is charged on a straight line basis over the useful economic lifetime of the asset.

Fixed Assets - Investments

Investments are valued at bid market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

The Church of St Philip and St James, Leckhampton

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Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

2 INCOMING RESOURCES

	Unrestricted funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
2(a) Voluntary Income				
Planned giving:				
PGS gift aid donations	82,809	0	82,809	72,527
PGS non gift aid donations	6,728	0	6,728	6,275
PGS tax recoverable	20,702	0	20,702	18,160
Standing order gift aid donations	4,600	0	4,600	5,151
Standing order non gift aid donations	3,185	0	3,185	2,525
Other planned giving	300	0	300	1,856
Other non-planned giving	8,240	0	8,240	7,331
Other income tax recoverable	2,835	0	2,835	3,687
Collections (open plate) at all services	2,086	0	2,086	1,192
Coffee donations	788	0	788	314
Sundry donations	7,661	0	7,661	3,823
Acton House liquidation	0	0	0	133,187
Other non-recurring grants	0	11,480	11,480	19,282
Charity collections	0	8,483	8,483	1,795
Legacies	50,000	0	50,000	8,001
	<u>189,934</u>	<u>19,963</u>	<u>209,896</u>	<u>285,108</u>
2(b) Church re-ordering				
Gift aid donations	0	4,960	4,960	15,838
Non gift aid donations	0	145	145	20,735
Grants - non-recurring	0	0	0	70,486
VAT reclaim	0	26,106	26,106	231,743
Other income	0	2,035	2,035	2,099
Gift aid recoverable	0	1,326	1,326	3,971
	<u>0</u>	<u>34,573</u>	<u>34,573</u>	<u>344,872</u>
2(c) Income from church activities				
Fees	10,372	0	10,372	6,706
Other	1,057	0	1,057	45
	<u>11,429</u>	<u>0</u>	<u>11,429</u>	<u>6,750</u>
2(d) Activities for generating funds				
Hire of church building and facilities	49,107	2,141	51,248	25,383
	<u>49,107</u>	<u>2,141</u>	<u>51,248</u>	<u>25,383</u>
2(d) Income from investments				
Dividends from investment funds	860	0	860	1,665
Interest from cash deposit funds	1,779	0	1,779	236
	<u>2,638</u>	<u>0</u>	<u>2,638</u>	<u>1,900</u>
2(e) Other incoming resources				
Insurance claims	0	0	0	782
	<u>0</u>	<u>0</u>	<u>0</u>	<u>782</u>
TOTAL INCOMING RESOURCES	<u>253,108</u>	<u>56,677</u>	<u>309,785</u>	<u>664,795</u>

The Church of St Philip and St James, Leckhampton

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Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

3	RESOURCES EXPENDED	Unrestricted	Restricted	TOTAL FUNDS	
		Funds £	Funds £	2022 £	2021 £
3(a)	Cost of Charitable activities				
	<i>Charitable giving:</i>				
	Charitable giving out of planned income	3,909	0	3,909	125
	Support to St Andrew's, Ramallah	7,650	0	7,650	0
	Other charitable giving	0	9,865	9,865	1,795
		<u>11,559</u>	<u>9,865</u>	<u>21,424</u>	<u>1,920</u>
	<i>Activities directly relating to the work of the Church:</i>				
	Contribution to team parish share	97,340	0	97,340	92,412
	Contribution to team expenses	1,324	0	1,324	732
	Incumbent expenses	1,672	0	1,672	1,100
	Other staff expenses	229	0	229	540
	Church - running expenses	36,680	0	36,680	21,246
	Additional insurance cost due to contractors	0	0	0	0
	Upkeep of services	15,786	1,405	17,190	13,434
	Church - maintenance	8,811	5,069	13,880	9,317
	Depreciation of furnishings or equipment	12,876	0	12,876	12,876
	Salaries/wages/honoraria	9,422	12,143	21,565	12,756
	Parish office costs	22,442	0	22,442	19,436
	Youth worker funding and expenses	0	0	0	5,520
	Expenses in relation to Community activities	0	1,612	1,612	665
	Church activity support	3,919	0	3,919	3,208
	Element of fees paid to GDBF/ choir	4,183	0	4,183	1,807
		<u>214,684</u>	<u>20,228</u>	<u>234,913</u>	<u>195,048</u>
	<i>Total Charitable activities</i>	<u>226,243</u>	<u>30,094</u>	<u>256,337</u>	<u>196,968</u>
Upkeep of services includes salary paid to Musical Director and parish office costs include salary paid to parish administrator.					
3(b)	Church re-ordering				
	Architects fees	0	2,400	2,400	16,200
	Other professional fees	0	763	763	26,782
	Main contractor (Ken Biggs Contractors Ltd)	40,740	30,962	71,702	1,255,672
	Fund raising costs	0	0	0	1,440
	Fitting out costs	2,870	449	3,318	12,529
	Other re-ordering costs	0	0	0	468
		<u>43,610</u>	<u>34,573</u>	<u>78,183</u>	<u>1,313,091</u>
3(c)	Cost of governance and fund raising activities				
	Administration & stewardship costs	1,252	0	1,252	1,039
	Other (printing, stationery, bank charges etc)	397	0	397	289
		<u>1,649</u>	<u>0</u>	<u>1,649</u>	<u>1,328</u>
The independent examiner provides their services free of charge.					
	TOTAL RESOURCES EXPENDED	<u>271,502</u>	<u>64,667</u>	<u>336,169</u>	<u>1,511,387</u>

The Church of St Philip and St James, Leckhampton

'seeing Christ in the world, being Christ in the world'

Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

3 (d) Youth work

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2022	2021
	£	£	£	£
Income				
PGS and PGS tax recoverable	0	5,275	5,275	5,200
Non PGS donations	0	1,872	1,872	1,887
Other income	0	0	0	0
Income tax recoverable	0	468	468	477
St P&J contribution	0	0	0	5,520
Other PCC contributions	0	0	0	6,840
TOTAL INCOMING RESOURCES	0	7,615	7,615	19,924
Expenditure				
Youth ministry staff costs	0	10,890	10,890	16,255
Other youth ministry costs	0	4,422	4,422	3,660
TOTAL RESOURCES EXPENDED	0	15,312	15,312	19,915
NET MOVEMENT IN FUNDS	0	(7,697)	(7,697)	9

The Church of St Philip and St James, Leckhampton

'seeing Christ in the world, being Christ in the world'

Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

4(a) STAFF COSTS P&J	2022	2021
Net Wages & salaries	37,487	34,650
Pension costs	3,524	2,077
Income tax and NI to HMRC	7,340	1,123
Less contributions from other Parishes	(644)	(4,601)
	<u>47,707</u>	<u>33,249</u>

The number of staff employed at 31 December 2022 was 3 (2021: 3). The average number of staff employed in the year was 3.

The staff employed at 31 December 2022 comprised a parish administrator, a venue manager and a musical director.

There were no staff who received emoluments of more than £60,000 excluding pension contributions in the period (2021: no staff).

In addition, to services provided by employees, the Church also relies significantly on services provided by unpaid general volunteers who support the worship and other activities of the Church.

No members of the Church Council have been paid any remuneration or received any other benefits from employment with the Church.

During the year 7 Church Council members have been reimbursed total expenses of £1,273 which were properly incurred supporting the activity of the Church. This excludes expenses paid to clergy in relation to the performance of their duties.

There have been no transactions with related parties during the reporting period.

5 FIXED ASSETS FOR USE BY THE COUNCIL

5(a) Tangible fixed assets - fixtures, fittings and equipment

	£	£	£	£
	Portable organ and piano	Dais furniture	Re-ordering furniture	Total Fixed Assets
BOOK COST				
At 1 January 2022	31,210	12,037	91,531	134,778
Additions	0	0	0	0
At 31 December 2022	<u>31,210</u>	<u>12,037</u>	<u>91,531</u>	<u>134,778</u>
ACCUMULATED DEPRECIATION				
At 1 January 2022	3,121	11,435	9,153	23,709
Depreciation in year	3,121	602	9,153	12,876
At 31 December 2022	<u>6,242</u>	<u>12,037</u>	<u>18,306</u>	<u>36,585</u>
NET BOOK VALUE				
At 31 December 2022	<u>24,968</u>	<u>0</u>	<u>73,225</u>	<u>98,193</u>
At 31 December 2021	<u>28,089</u>	<u>602</u>	<u>82,378</u>	<u>111,069</u>

Dais furniture is being depreciated on a straight line basis over its 20 year useful life.

Re-ordering furniture, portable organ and piano are depreciated on a straight line basis over a 10 year useful life.

The Church of St Philip and St James, Leckhampton

'seeing Christ in the world, being Christ in the world'

Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

5(b)	Investment fixed assets	£	£	£		
		Investment Fund	Fixed Interest Fund	Total Investments		
Movements in the year:						
	Market value - 1 January 2022	17,613	15,758	33,371		
	Purchases at cost, less disposals at carrying value	0	397	397		
	Net gains / (losses) on annual revaluation	(2,064)	(2,151)	(4,215)		
	Market value - 31 December 2022	15,549	14,004	29,553		
Holdings at 31 December 2022: 9,973.92 (2021: 9,973.92) shares in the CBF Church of England Fixed Interest Securities Fund 753.13 (2021 : 753.13) shares in the CBF Church of England Investment Fund						
6	ANALYSIS OF NET ASSETS BY FUND	Unrestricted Funds £	Restricted Funds £	Total £		
	Fixed Assets for Church Use	98,193	0	98,193		
	Investment Fixed Assets	29,553	0	29,553		
	Current Assets	93,427	20,685	114,111		
	Liabilities	(80,718)	(2,719)	(83,437)		
	Fund balance P&J only	140,455	17,966	158,421		
	Youth work current assets	0	61,631	61,631		
	Youth work current liabilities	0	(16,805)	(16,805)		
	Fund balance P&J including youth work	140,455	62,791	203,246		
The restricted funds comprise:						
	SCC Youth Work £	Choral tradition £	Charitable appeals £	Ukraine £	Sub-Total £	
	Opening at 1 January 2022	52,522	10,000	0	0	62,522
	Incoming resources	7,615	0	5,829	4,794	18,239
	Transfers between funds	0	0	0	0	0
	Resources expended	(15,312)	(6,277)	(5,829)	(4,036)	(31,455)
	Closing at 31 December 2022	44,826	3,723	0	758	49,306
	Sub total from above £	Community Engagement Officer £	Community Activities	Reordering main	Total £	
	Opening at 1 January 2022	62,522	7,143	8,617	0	78,282
	Incoming resources	18,239	5,000	6,480	34,643	64,362
	Transfers between funds	0	0	0	0	0
	Resources expended	(31,455)	(12,143)	(1,612)	(34,643)	(79,853)
	Closing at 31 December 2022	49,306	0	13,485	0	62,791
	Sub total from above £	Reordering Stones £	Reordering hospitality £	Reordering Music	Total £	
	Opening at 1 January 2022	78,282	0	0	196	78,478
	Incoming resources	64,362	(63)	(8)	0	64,292
	Transfers between funds	0	0	0	0	0
	Resources expended	(79,853)	63	8	(196)	(79,979)
	Closing at 31 December 2022	62,791	0	0	(0)	62,791

The Church of St Philip and St James, Leckhampton

'sharing God's love through worship, education and service'

Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

7	DEBTORS	2022	2021
		£	£
	Income Tax recoverable P&J	9,467	27,076
	Amounts receivable in respect of Church Hire	131	1,950
	Prepayments (Church Gas)	0	0
	Debtors P&J only	9,598	29,026
	Income Tax recoverable youth work	819	1,434
	Debtors P&J including youth work	10,417	30,460
8	LIABILITIES	2022	2021
		£	£
	Loans for re-ordering	75,000	75,000
	Accruals	8,437	2,856
	P&J only	83,437	77,856
	Accruals youth work	16,805	1,690
	P&J including youth work	100,242	79,546
<p>As at 31/12/22 loans include an individual loan of £75,000 in respect of church re-ordering which is interest free with the principal being repayable in 2031. Accruals includes £2,719 Christmas collection charity accruals, £2,328 for fees due to diocese and £3,400 for support to St Andrew's, Ramallah. Accrual of £16,805 for Youth Work reflects late payment of Parish share to GDBF from the South Cheltenham Teams bank account.</p>			
9	CASHFLOW		
9 (a)	Cash flow statement	2022	2021
		£	£
	Net income per Statement of Financial Activities (P&J)	(30,599)	(846,693)
	Net income per Statement of Financial Activities (Youth Work)	(7,697)	9
	Total net income per Statement of Financial Activities	(38,295)	(846,684)
	Adjustments for:		
	Depreciation charges	12,876	12,876
	Gains / losses on investment	4,215	101
	Dividends reinvested into investment funds	(397)	(954)
	Change in debtors	20,043	4,803
	Change in accruals	20,696	1,171
	Net cash flow from operating activities	19,137	(828,687)
	Net cash flow from investing activities - purchase of furniture	0	(74,032)
	Net cash flow from financing activities - loans	0	70,000
	Net cash flow from investing activities - sale of investments	0	54,700
	Change in cash and cash equivalents during reporting period (see below)	19,137	(778,019)
9 (b)	Analysis of cash and cash equivalents	2022	2021
		£	£
	Short term deposits - (P&J)	91,250	69,008
	Cash at bank - (P&J)	13,263	24,401
	Cash at bank - (Youth Work)	60,812	52,778
		165,325	146,188
	Change in cash and cash equivalents during reporting period (see above)	19,137	(778,019)

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The Church in Warden Hill					1
Statement of Financial Activities					
For the period 1 January to 31 August 2022					
	Note	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL 2022 (£)	TOTAL 2021 (£)
INCOMING RESOURCES					
<i>Incoming resources from donors</i>	1(a)	21,378.16	50.00	21,428.16	25,807.99
<i>Other voluntary incoming resources</i>	1(b)	0.00	1,608.28	1,608.28	56,215.89
<i>Incoming resources from operating activities</i>	1(c)	29,655.45	0.00	29,655.45	23,621.81
<i>Income from investment</i>	1(d)	114.73	0.00	114.73	11.18
<i>Other incoming resources</i>	1(e)	13,360.08	0.00	13,360.08	8,000.00
TOTAL INCOMING RESOURCES		64,508.42	1,658.28	66,166.70	113,656.87
RESOURCES EXPENDED					
<i>Ministerial costs</i>	2(a)	26,347.78	0.00	26,347.78	38,843.13
<i>Grants and donations</i>	2(b)	3.65	1,759.58	1,763.23	5,389.51
<i>Church running costs</i>	2(c)	22,424.74	0.00	22,424.74	29,245.36
<i>Church management and administration</i>	2(d)	2,322.45	0.00	2,322.45	2,909.77
<i>Costs of generating funds</i>	2(e)	0.00	0.00	0.00	0.00
TOTAL RESOURCES EXPENDED		51,098.62	1,759.58	52,858.20	76,387.77
TRANSFERS BETWEEN FUNDS		-7,000.00	7,000.00	0.00	0.00
NET MOVEMENT IN FUNDS		6,409.80	6,898.70	13,308.50	37,269.10
BALANCES BROUGHT FORWARD AT 1 JANUARY		6,180.78	75,077.33	81,258.11	43,989.01
BALANCES CARRIED FORWARD AT 31 AUGUST (31 DECEMBER FOR 2021 COLUMNS)		12,590.58	81,976.03	94,566.61	81,258.11

The Church in Warden Hill				2
Balance Sheet at 31 August 2022				
		2022 (£)	2021 (£)	
CURRENT ASSETS				
Current account @ Co-Operative		61,352.92	59,693.20	
Investment account @ CCLA		21,549.55	21,487.99	
Cash in hand		81.19	76.92	
Debtors		14,019.12	0.00	
		97,002.78	81,258.11	
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors		2,436.17	0.00	
NET CURRENT ASSETS		94,566.61	81,258.11	
ALLOCATION TO FUNDS				
General Fund		12,590.58	6,180.78	
Mission Fund		.00	101.30	
Organ Fund		4,591.55	4,591.55	
URC 50 th anniversary		111.80	111.80	
Bell Fund		1,575.76	1,575.76	
URC Centre Roof		20,000.00	20,000.00	
St Christopher's Works		54,325.08	47,325.08	
Legacies		1,371.84	1,371.84	
		94,566.61	81,258.11	
Note: £7000 allocated to St. Christopher's Works from General Fund for a donation received towards refurbishment prior to COVID lockdown, which could not be spent immediately.				
These accounts are prepared on the 'receipts and payments' basis and comply with the appropriate legal requirements. The notes on pages 3 to 4 form part of these accounts.				

The Church in Warden Hill					3
Notes to the Financial Statements					
For the period 1 January to 31 August 2022					
1	INCOMING RESOURCES	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL 2022 (£)	TOTAL 2021 (£)
1(a)	<i>Incoming resources from donors</i>				
	Planned giving	10,304.04		10,304.04	20,622.48
	Collections (open plate) at all services	1,801.45		1,801.45	1,020.94
	Gift Aid tax recovery	8,809.95		8,809.95	1,832.57
	Sundry donations	462.72	50.00	512.72	2,332.00
		21,378.16	50.00	21,428.16	25,807.99
1(b)	<i>Other voluntary incoming resources</i>				
	Grants			0.00	54,725.08
	Charity appeals		1,608.28	1,608.28	1,490.81
		.00	1,608.28	1,608.28	56,215.89
1(c)	<i>Incoming resources from operating activities</i>				
	Donations for use of premises	27,217.00		27,217.00	20,928.10
	Fees	1,631.00		1,631.00	1,573.00
	Fund raising events			0.00	429.76
	Magazine sales and adverts	735.50		735.50	637.45
	Cards and books	71.95		71.95	53.50
		29,655.45	0.00	29,655.45	23,621.81
1(d)	<i>Income from investment</i>				
	Bank Interest	114.73		114.73	11.18
		114.73	0.00	114.73	11.18
1(e)	<i>Other incoming resources</i>				
	Vodafone rental	8,000.00		8,000.00	8,000.00
	Insurance claims	5,360.08		5,360.08	0.00
	Furlough relief			0.00	0.00
		13,360.08	0.00	13,360.08	8,000.00
	TOTAL INCOMING RESOURCES	64,508.42	1,658.28	66,166.70	113,656.87

The Church in Warden Hill					4
Notes to the Financial Statements					
For the period 1 January to 31 August 2022					
2	RESOURCES EXPENDED	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL 2022 (£)	TOTAL 2021 (£)
2(a)	<i>Ministerial costs</i>				
	URC levy	7,868.00		7,868.00	11,346.00
	C of E parish share	17,016.00		17,016.00	22,752.00
	Children's ministry	19.00		19.00	2,814.00
	Clergy expenses	769.58		769.58	1,283.13
	Training	39.20		39.20	0.00
	Fees	636.00		636.00	648.00
		26,347.78	0.00	26,347.78	38,843.13
2(b)	<i>Grants and donations</i>				
	Charities – mission / relief		733.23	733.23	1,799.67
	Charities – secular	3.65	1,026.35	1,030.00	3,589.84
		3.65	1,759.58	1,763.23	5,389.51
2(c)	<i>Church running costs</i>				
	Heat & lighting	3,417.99		3,417.99	7,157.32
	Cleaning	962.24		962.24	832.60
	Gardening	287.00		287.00	322.00
	Insurance			0.00	2,554.97
	Repairs & replacements	3,046.78		3,046.78	1,305.54
	Furnishings & equipment	4,616.48		4,616.48	2,579.28
	Church supplies	518.91		518.91	537.52
	Wages – administrator	1,591.19		1,591.19	1,883.60
	Wages – organist & assistant	1,304.00		1,304.00	2,219.00
	Wages – cleaners	5,166.56		5,166.56	7,449.00
	Honoraria & gifts	600.00		600.00	852.75
	Books & magazines			0.00	0.00
	Subscriptions & licences	229.20		229.20	1,297.20
	Sundry supplies	202.03		202.03	212.08
	Celebrations	482.36		482.36	42.50
		22,424.74	0.00	22,424.74	29,245.36
2(d)	<i>Church management and administration</i>				
	Printing & stationery	1,002.86		1,002.86	972.62
	Telephone / copier / Internet	1,319.59		1,319.59	1,937.15
		2,322.45	0.00	2,322.45	2,909.77
2(e)	<i>Costs of generating funds</i>				
	Cost of fund raising	0.00		0.00	0.00
	Cost of stewardship	0.00		0.00	0.00
		0.00	0.00	0.00	0.00
	TOTAL RESOURCES EXPENDED	51,098.62	1,759.58	52,858.20	76,387.77

St Christopher's Warden Hill						1
Statement of Financial Activities						
For the period 1 September to 31 December 2022						
	Note	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL (£)	TOTAL TCIWH (£)	
INCOMING RESOURCES						
<i>Incoming resources from donors</i>	1(a)	5,850.24	3.00	5,853.24	21,428.16	
<i>Other voluntary incoming resources</i>	1(b)	0.00	407.00	407.00	1,608.28	
<i>Incoming resources from operating activities</i>	1(c)	10,093.47	0.00	10,093.47	29,655.45	
<i>Income from investment</i>	1(d)	167.89	0.00	167.89	114.73	
<i>Other incoming resources</i>	1(e)	0.00	0.00	0.00	13,360.08	
TOTAL INCOMING RESOURCES		16,111.60	410.00	16,521.60	66,166.70	
RESOURCES EXPENDED						
<i>Ministerial costs</i>	2(a)	9,143.15	0.00	9,143.15	26,347.78	
<i>Grants and donations</i>	2(b)	3,000.00	400.00	3,400.00	1,763.23	
<i>Church running costs</i>	2(c)	9,445.18	2,063.55	11,508.73	22,424.74	
<i>Church management and administration</i>	2(d)	481.41	0.00	481.41	2,322.45	
<i>Costs of generating funds</i>	2(e)	25.00	0.00	25.00	0.00	
<i>Settlement with Cheltenham URC re closure of TCIWH</i>	2(f)	6,295.29	20,797.72	27,093.01	0.00	
TOTAL RESOURCES EXPENDED		28,390.03	23,261.27	51,651.30	52,858.20	
NET MOVEMENT IN FUNDS		-12,278.43	-22,851.27	-35,129.70	13,308.50	
BALANCES BROUGHT FORWARD AT 1 SEPTEMBER		12,590.58	81,976.03	94,566.61	81,258.11	
BALANCES CARRIED FORWARD AT 31 DECEMBER (1 JAN TO 31 AUGUST FOR TCIWH COLUMNS)		312.15	59,124.76	59,436.91	94,566.61	
Note: The column marked TOTAL TCIWH relates to the final accounts for The Church in Warden Hill, from 1 January to 31 August 2022.						

St Christopher's Warden Hill				2
Balance Sheet at 31 December 2022				
		31/12/2022	31/8/2022	
		(£)	(£)	
CURRENT ASSETS				
Current account @ Co-Operative		59,765.16	61,352.92	
Investment account @ CCLA		21,770.61	21,549.55	
Cash in hand		28.32	81.19	
Debtors		1,213.91	14,019.12	
		82,778.00	97,002.78	
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors		23,341.09	2,436.17	
NET CURRENT ASSETS		59,436.91	94,566.61	
ALLOCATION TO FUNDS				
General Fund		312.15	12,590.58	
Mission Fund		10.00	0.00	
Organ Fund		4,591.55	4,591.55	
URC 50 th anniversary		0.00	111.80	
Bell Fund		1,575.76	1,575.76	
URC Centre Roof		0.00	20,000.00	
St Christopher's Works		52,261.53	54,325.08	
Legacies		685.92	1,371.84	
		59,436.91	94,566.61	
These accounts are prepared on the 'receipts and payments' basis and comply with the appropriate legal requirements.				
The notes on pages 3 to 4 form part of these accounts.				

St Christopher's Warden Hill					3
Notes to the Financial Statements					
For the period 1 September to 31 December 2022					
1	INCOMING RESOURCES	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL (£)	TOTAL TCIWH (£)
1(a)	<i>Incoming resources from donors</i>				
	Planned giving	4,016.97		4,016.97	10,304.04
	Collections (open plate) at all services	752.13		752.13	1,801.45
	Gift Aid tax recovery	531.14		531.14	8,809.95
	Sundry donations	550.00	3.00	553.00	512.72
		5,850.24	3.00	5,853.24	21,428.16
1(b)	<i>Other voluntary incoming resources</i>				
	Charity appeals		407.00	407.00	1,608.28
		0.00	407.00	407.00	1,608.28
1(c)	<i>Incoming resources from operating activities</i>				
	Donations for use of premises	9,217.57		9,217.57	27,217.00
	Fees	500.00		500.00	1,631.00
	Fund raising events	369.90		369.90	0.00
	Magazine sales and adverts			0.00	735.50
	Cards and books	6.00		6.00	71.95
		10,093.47	0.00	10,093.47	29,655.45
1(d)	<i>Income from investment</i>				
	Bank Interest	167.89		167.89	114.73
		167.89	0.00	167.89	114.73
1(e)	<i>Other incoming resources</i>				
	Vodafone rental			0.00	8,000.00
	Insurance claims			0.00	5,360.08
		0.00	0.00	.00	13,360.08
	TOTAL INCOMING RESOURCES	16,111.60	410.00	16,521.60	66,166.70

St Christopher's Warden Hill					4
Notes to the Financial Statements					
For the period 1 September to 31 December 2022					
2	RESOURCES EXPENDED	Unrestricted Funds (£)	Restricted Funds (£)	TOTAL (£)	TOTAL TCIWH (£)
2(a)	<i>Ministerial costs</i>				
	URC levy			0.00	7,868.00
	C of E parish share	8,508.00		8,508.00	17,016.00
	Children's ministry			0.00	19.00
	Clergy expenses	429.15		429.15	769.58
	Training			0.00	39.20
	Fees	206.00		206.00	636.00
		9,143.15	0.00	9,143.15	26,347.78
2(b)	<i>Grants and donations</i>				
	Charities – mission / relief	2,000.00	400.00	2,400.00	733.23
	Charities – secular	1,000.00		1,000.00	1,030.00
		3,000.00	400.00	3,400.00	1,763.23
2(c)	<i>Church running costs</i>				
	Heat & lighting	1,852.85		1,852.85	3,417.99
	Cleaning	114.84		114.84	962.24
	Gardening	100.00		100.00	287.00
	Insurance	1,061.35		1,061.35	0.00
	Repairs & replacements	803.88	527.5	1,331.38	3,046.78
	Furnishings & equipment		1536.05	1,536.05	4,616.48
	Church supplies	163.87		163.87	518.91
	Wages – administrator	1,576.86		1,576.86	1,591.19
	Wages – organist & assistant	942.00		942.00	1,304.00
	Wages – cleaners	1,895.36		1,895.36	5,166.56
	Honoraria & gifts			0.00	600.00
	Books & magazines			0.00	0.00
	Subscriptions & licences	767.29		767.29	229.20
	Sundry supplies	166.88		166.88	202.03
	Celebrations			0.00	482.36
		9,445.18	2,063.55	11,508.73	22,424.74
2(d)	<i>Church management and administration</i>				
	Printing & stationery	312.68		312.68	1,002.86
	Telephone / copier / Internet	168.73		168.73	1,319.59
		481.41	0.00	481.41	2,322.45
2(e)	<i>Costs of generating funds</i>				
	Cost of fund raising	25.00		25.00	0.00
	Cost of stewardship			0.00	0.00
		25.00	0.00	25.00	0.00
2(f)	Settlement with Cheltenham URC re closure of TCIWH	6,295.29	20,797.72	27,093.01	0.00
	TOTAL RESOURCES EXPENDED	28,390.03	23,261.27	51,651.30	52,858.20



Section A

Independent Examiner's Report

Report to the trustees/
members of

St Philip and St James PCC

On accounts for the year
ended

31/12/22

Charity no
(if any)

1134837

Set out on pages

Respective responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

27/04/23

Name:

JON WEBBER

Relevant professional
qualification(s) or body (if
any):

FCMA

Address:

 HONEYSUCKLE COTTAGE
 THE CAMP NR STROUD
 GLOUCESTERSHIRE GL6 7HL