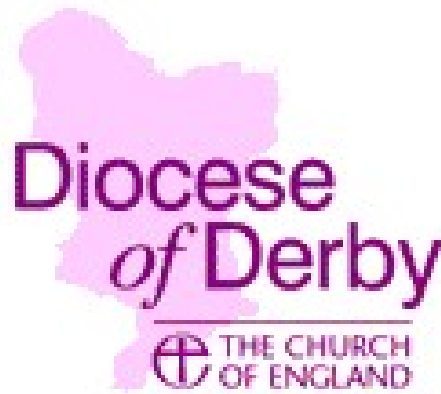


**ST THOMAS' BRAMPTON
ST PETER'S HOLYMOORSIDE**



**ACCOUNTS 2021
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

This page is intentionally blank

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

INTRODUCTION

In this document, the Parochial Church Council (PCC) presents its annual report with the financial statements for the year ended 31 December 2021. The PCC is an unincorporated charity registered with the Charity Commission (charity number 1138026). The full name of the PCC on the Charity Commission register is The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Brampton, Chesterfield but it will be referred to throughout this document as the PCC of St Thomas' Brampton with St Peter's Holymoorside.

The financial statements are presented in the prescribed manner in order to comply with the Charities Act 2011 and Church Accounting Regulations 2006. Accordingly:

1. The annual report outlining the activities of the PCC for the year is an integral part of the document.
2. The financial statements of the daughter church, St Peter's Holymoorside, are required to be consolidated with those of St Thomas'. However, while the annual report makes reference to the PCC's two subsidiary companies, their financial statements are not consolidated with those of St Thomas' and St Peter's Holymoorside. This is because the PCC has taken advantage of an exception relating to the requirement to prepare group accounts provided in the Charities Act 2011 and SI 2008/629.
3. The financial statements have been prepared on an accruals basis. This means that they take into account amounts owing to or by the PCC at the year end and are not limited to cash transactions.
4. The Statement of Financial Activities for the year ended 31 December 2021 is presented by fund type (unrestricted, designated, restricted and total funds) in columnar format showing income and expenditure in the appropriate fund column. The notes are presented in a similar format. Only total figures are shown for the prior year.

This document has been compiled in line with the guidance provided by the Church of England in the book "PCC Accountability: The Charities Act 2011 and the PCC (5th edition, incorporating the Statement of Recommended Practice 2015)". A copy of this book is held in the St Thomas' office if you would like to refer to it.

I hope the Annual Report and Financial Statements give you a good understanding of the overall financial position of St Thomas' Brampton with St Peter's Holymoorside at the end of last year, where money has come from during the year and where it has been spent to support the work of the parish. However, this document does not illustrate the financial activity and position separately of St Thomas' or St Peter's. If you require further information, please contact the treasurers of the two churches.

**Lindsay Leteve FCA,
Parish Treasurer
March 2022**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

AIMS AND PURPOSE

St Thomas' Brampton with St Peter's Holymoorside Parochial Church Council (PCC) has the responsibility for promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical within the ecclesiastical parish. It also has overall responsibility for the District Church Council (DCC) of St Peter's Holymoorside.

VISION AND VALUES

Our vision is to be a church of disciples making disciples who reach out in the love of Jesus to see lives transformed by him.

Our values are those of:

- **Welcome:** God welcomes us to come as we are. He is the loving Father who runs to the prodigal with a warm embrace. We want to welcome people as God welcomes us (Luke 15.20)
- **Worship:** Worship is our primary purpose and goes far beyond our Sunday gatherings. We want to show our passion for Jesus by loving him with all our heart, soul, mind and strength (Mark 12.30)
- **Belonging:** We have been created for relationship and therefore we do not have to travel a journey of discipleship alone. Jesus instigated the church to be first and foremost a family where people can find belonging, encouragement and support (1 Corinthians 12.27)
- **Growth:** God welcomes us as we are but doesn't leave us unchanged. Through the gift of the Spirit, we are empowered to become more like Jesus (2 Corinthians 3.18)
- **Mission:** Jesus gives his disciples a mission to go and make more disciples. As we embrace God's love for people, live out Spirit-led, Gospel-centred lives that share and care, we will see his kingdom advance (Matthew 28.19, Mark 12.31)

ACHIEVEMENT AND PERFORMANCE

Vacancy

The parish has been in Vacancy since September 2020, when the Rector of St Thomas' Brampton with St Peter's Holymoorside, Reverend Canon Matt Barnes was confirmed in his role as Director of Discipleship, Mission and Ministry for the Derby Diocese – a role to which he was seconded in April 2018. During this time of Vacancy, we have been blessed by the ministries of Reverend David Owens, Acting Rector until his departure in August 2021 to become Church Planting Curate at Preston Minster in the Diocese of Blackburn, and Reverend David Mouncer, Associate Minister until his retirement in September 2021. We would like to express our heartfelt thanks to them for all they have given to St Thomas' and the parish as a whole.

We would also like to express our gratitude to Reverend Alison Cox, a retired member of clergy who has supported us throughout the Vacancy and continues to support the Parish Wardens and St Thomas' in designing and leading our services, preaching and running study groups. Thanks also go to our Parish Wardens, Phil Bird and Millie Guthrie, and Area Dean, Reverend Canon Karen Hamblin, for shouldering the responsibility of running the church during the Vacancy.

We are delighted to report that our new Priest-in-Charge, Reverend Gary Weston, will be licensed at St Thomas' Brampton on 3 April 2022 and we look forward to welcoming him and his family.

Covenant with St John's Walton

Under the covenant between St Thomas' Brampton and St John's Walton, signed in August 2019, Reverend Nick Green, the Vicar at St John's Walton is the minister in charge of St Peter's Holymoorside while St Thomas' continues to provide administrative support.

Pastoral reorganisation

As part of a wider vision for the Deanery in which our parish falls, we are currently in a phase of pastoral reorganisation. The plans for this will see St Peter's Holymoorside become part of the neighbouring parish of St John's Walton and will bring the parishes of St Thomas' Brampton and St Mark's Brampton together to better serve the community of Brampton as a whole. Our new Priest-in-Charge, Reverend Gary Weston, will also be licensed as Assistant Curate (to be known as Associate Priest) for St Mark's Brampton. Our aim is to see transformed lives, growing church and community built up and strengthened.

Worship and prayer

All are welcome to attend our regular services. When Covid-19 restrictions prevented us from gathering in person for public worship during the year, St Thomas' services and activities were available to watch online. Following the easing of Covid-19 restrictions in May 2021, St Thomas' has offered a variety of worship styles at one Sunday mid-morning service in the church building and a family service has been run in our centre or outdoors when weather permitted. There has been a more reflective style of worship at 6pm, through a mixture of online and in person gatherings. St Peter's has continued to hold regular Sunday morning services. The church buildings have also been open for private prayer. The Parish Electoral Roll, as updated in March 2022, lists 259 parishioners of whom 226 are members of St Thomas', and 33 of St Peter's.

During 2021, we held 15 funeral services in church (10 at St Thomas' and 5 at St Peter's). We were also delighted to hold 5 weddings in church (3 at St Thomas' and 2 at St Peter's) and 5 baptisms (2 at St Thomas' and 3 at St Peter's).

1 Thessalonians 5:17 tells us to pray continually. 2021 has seen the creation of a prayer walk in the church grounds at St Thomas' and many of us have benefited from gatherings in our woodland church. We have continued to focus on the need to pray to help us draw close to God and bring situations and the world to Him to transform. During the time of Vacancy, particularly as we advertised for and prepared to interview candidates, we held a season of prayer covering 100 days. This included a weekly meeting in person and an online gathering, as well as individual prayer following a set daily pattern.

Small groups are an important part of church life to many people. Most groups meet weekly in the homes of members. By providing a more relaxed, informal and open environment, group members can explore their faith and grow friendships in a deeper way than is possible in a congregational setting. At St Thomas' we encourage the Willow Creek model of small group ministry to LOVE (engage with one another), LEARN (engage with the Scriptures), SERVE (engage in practical service) and REACH (engage in mission). Small group meetings continued during the pandemic, maintaining connections online, with phone meetings and sending cards to those without internet connections. Many groups are now beginning to meet in person.

Deanery Synod

Five Deanery Synod representatives sit on the PCC. This provides the PCC with an important link between the parish and the wider structures of the Church of England.

Pastoral care and community support

Some members of our parish are unable to attend church due to sickness or age. Members of the clergy and licensed distributors would normally be able to visit those church members who have requested it, to celebrate communion with them at home. During 2021, these visits have been curtailed due to the pandemic.

As part of the Time Together project, funded by Derbyshire Voluntary Action, volunteers have been making monthly 'doorstep visits' to individuals within the parish to help combat loneliness in a covid-safe way. The visiting volunteer has taken along takeaway hot drinks for themselves and members of the household, a 'postcard ponder' and a related gift. Derbyshire Voluntary Action also provided a grant to our Knit & Natter group to help with ongoing communication during the period when members weren't able to meet in person.

St Thomas' Community Fund was established to provide local people in need with one-off financial assistance. In 2021, the fund has been used to purchase several cots and a stair gate for local households as well as providing financial support for the "Lunch on Jesus" hosted at Whittington Moor Methodist Church on Christmas Day.

The Baby Basics Fund is part of the Baby Basics UK initiative, a project that supports vulnerable new mothers by providing a free Moses basket starter pack and other essential items to mothers / families who are struggling to meet the financial and practical burden of looking after a new baby. This fund works on a referral basis from local health and social care professionals.

Church group activities

Tots' Time is held in term time on a weekly basis at St Thomas' and our Youth Group meets weekly for worship in term times and young people from that group have been involved in leading and supporting our worship during the Vacancy.

Our Knit & Natter group meets weekly in the church centre and our Men's Football group plays weekly at the local sports centre. Thom's Blokes is a group that meets monthly for talks, outings and social gatherings.

St Thomas' church centre

Our church centre reached its 10th anniversary in 2021, a milestone that we weren't able to mark in any significant way due to the pandemic. The facilities and activities within the centre are managed by one of the PCC's subsidiary companies, STB (Chesterfield) Ltd. During 2021, the church centre continued to be our 'beacon to the community' by providing a warm welcome for church members and non-church members alike. The coffee shop remained popular and the meeting rooms hosted our church and many other groups – at least when Covid-19 restrictions permitted. The coffee shop and the group meetings were sorely missed when the centre had to remain closed.

Mission and evangelism

The PCC continues to follow the biblical ethos of tithing with 10% of St Thomas' unrestricted donations being transferred into the World Mission Fund each year. Depending on the reserves position at the year end, the PCC will also transfer to the World Mission Fund the associated Gift Aid on the tithe. The distribution of this fund is administered by the World Mission Committee who take into account the views of the congregation in agreeing the main beneficiaries of this charitable giving.

The main beneficiaries during 2021 were:

- Christian Solidarity Worldwide (CSW)
- Christian Mission Society (CMS)
- Tearfund
- Church on the Bus
- Christian Vision for Men (CVM)

Our parish magazine, Ploughshare, was published throughout the year, although the February / March edition was only available electronically due to the continuing Covid-19 restrictions. These prevented us from delivering a hard copy to subscribers who are unable to access it electronically via email or through our website. However, we were able to deliver the subsequent 5 editions of the magazine. The December 2021 / January 2022 edition was the last Ploughshare edited by Marie Witham and a new editor has taken over for the February / March 2022 edition onwards. We would like to take this opportunity to express our thanks to all the people who have edited and distributed our parish magazine over the years.

Ecumenical relationships

The church is a member of Churches Together in Chesterfield. Under normal circumstances we would have taken part in the annual Churches Together service and the Whit Walk but these, like so many other events in 2021, were again cancelled due to the pandemic. Sue Wheeler will represent St Thomas' on the Inter Faith Group when these meetings recommence post-pandemic.

FINANCIAL REVIEW

The financial statements show that total expenditure exceeded total income by £4,719 in 2021. Where possible, expenditure was made from designated and restricted funds to maintain our unrestricted reserves.

£195,558 was spent from unrestricted funds during 2021 to provide the Christian ministry of the parish, with a further £17,014 spent from the designated fund for the 0-18 Director role. This expenditure includes £102,108 contribution to the Derby Diocesan Common Fund (an increase of 1.9% from the previous year) which largely provides the stipends and housing for the clergy.

STB (Chesterfield) Ltd opened the coffee shop and meeting rooms when Covid-19 restrictions permitted, during another year that was extremely difficult for all businesses operating in the hospitality sector. They continued to obtain financial support from the government's furlough scheme where possible. The coffee shop has opened on weekdays since 17 May 2021 but remained closed to the public at weekends since these openings did not cover their costs pre-pandemic. STB (Chesterfield) Ltd hosted an Advent Fair in November 2021 and, on behalf of St Thomas', presented two showings of the Polar Express in December 2021. Their three Christmas lunch days proved very popular and spaces sold out quickly. Overall, the company made a profit of around £3,000 in 2021 which they will retain in order to build up sufficient funds to cover the cost of replacement equipment.

STB (Hope House) Ltd was largely dormant during 2021. However, there were two significant transactions during the year. In February 2021 the annual diocesan loan repayment of £2,000 was made on behalf of the PCC. The repayment of the final instalment of this loan will be made in 2022 (see note 9a). In May 2021, a bank transfer of £10,000 was made to Hope House (Chesterfield) Ltd towards the capital costs of refurbishment of the property at 91-93 Derby Road, Chesterfield.

The running of Hope House is undertaken through a separate company, Hope House (Chesterfield) Ltd, which is also a registered charity (charity number 1183254). The company commenced trading in April 2021. The company is not connected to the PCC.

Reserves Policy

It is PCC policy to try to maintain a balance of free reserves to cover at least three months' planned expenditure. It is held to smooth out fluctuations in cash flows and to help cover emergencies. The PCC defines free reserves as unrestricted net current assets excluding amounts owed by subsidiary companies since this money is not considered to be readily available.

Based on the approved 2022 expenditure budget, the amount required to meet the reserves policy is £49,000. The balance of the free reserves at 31 December 2021 stands at £56,251 (2020 £60,043 when adjusted for the remaining 0-18 Director designated fund). This is above the PCC's target level.

In addition, at 31 December 2021, a total balance of £55,495 was held in restricted funds to meet the costs of development, repairs and maintenance of St Thomas' (£41,023) and the church centre (£14,472). Expenditure from the St Thomas' restricted fund will be incurred during 2022 for the further stabilisation of the decorative ceiling of the church and from the church centre fund to replace one of the automatic door operators.

Details of the balances and movements on these and the other restricted funds can be found in note 11 to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity and all members of the PCC are charity trustees.

The method of appointment of PCC members is set out in the Church Representation Rules. PCC members can either be ex-officio through their role or elected. All members of our congregations who are on the electoral rolls of the churches are able to vote and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive a booklet into the workings of the PCC. There are a number of committees in church, each dealing with a particular aspect of parish life, and all are responsible to the PCC.

The PCC met 4 times during the year for scheduled meetings (by video-conference for the March and June meetings and in person for the September and November meetings) and 4 times for extraordinary meetings (by video-conference in January and May, and in person in June and July) with an average level of attendance of 72%.

Along with their regular review of finances, policies and the order of the buildings and grounds, the PCC focused especially on the continuing effects of the pandemic and how the churches could reopen safely for public worship; the recruitment of a new Priest-in-Charge (including the drawing up of an appropriate Parish Profile) and the process of pastoral reorganisation between St Peter's Holymoorside and St John's Walton, and St Thomas' and St Mark's Brampton. In addition, the PCC spent a significant amount of time on seeking ways to address the financial constraints faced by St Thomas'. The difficult decision was taken to reduce the staff team through not filling two vacancies and making one role redundant.

REFERENCE AND ADMINISTRATIVE INFORMATION

Full name of the PCC

The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Brampton, Chesterfield

Principal and correspondence address

St Thomas' Church
Church Office
Chatsworth Road
Brampton
Chesterfield
S40 3AW

Charity registration number

1138026

General contact

Mrs Becky Botham Parish Operations Manager

Independent examiner

Howard Freeman BSc (Hons) FCA CTA
Shorts
2 Ashgate Road
Chesterfield
S40 4AA

Membership of the PCC *(see note 1 below)*

Clerks in Holy Orders (beneficed or licensed to the Parish) *(see note 2 below)*

Reverend David Owens	Ex-officio (to 22 August 2021)
Reverend David Mouncer	Ex-officio (to 5 September 2021)

Churchwardens *(members of the PCC by virtue of rules M15(1)(e) and M15(1)(g))* *(Parish Wardens elected annually, see note 3 below)*

Philip Bird	Parish Warden
Millie Guthrie	Parish Warden
Diana Hinchliffe	Deputy Parish Warden

Readers licensed to the Parish

(currently no APCM 'limiting' resolution passed and so all Readers are entitled to attend)

Martin Cox	Ex-officio
Alison Wells	Ex-officio
Tim Wheeler	Ex-officio

Elected General, Diocesan, Deanery Synod Members

Millie Guthrie	Deanery Synod Rep	St Thomas'	2020-2023
Karen Riley	Deanery Synod Rep	St Thomas'	2020-2023
Stuart Robinson	Deanery Synod Rep	St Thomas'	2020-2023
Jenny Smedley	Deanery Synod Rep	St Thomas'	2020-2023
Ben Widdowson	Deanery Synod Rep	St Thomas'	2020-2023

Ordinary Elected Members

(a maximum of fourteen members by virtue of rule M15(8)(c))

Kenneth Franklin	St Peter's	2018-2021 (to 25 April 2021)
Pauline Kelshaw	St Thomas'	2018-2021 (to 25 April 2021)

Andrew Smith	St Thomas'	2018-2021 (to 25 April 2021)
Mark Hoare	St Thomas'	2019-2022
Lindsay Leteve	St Thomas'	2020-2023
Julie Sparks	St Thomas'	2020-2023
Claire Wood	St Thomas'	2020-2023
Mark Wood	St Thomas'	2021-2022 (re-elected 25 April 2021)
Robin Dawson	St Thomas'	2021-2024 (elected 25 April 2021)
Diane Boothby	St Thomas'	2021-2024 (elected 25 April 2021)
William Galloway	St Thomas'	2021-2024 (elected 25 April 2021)

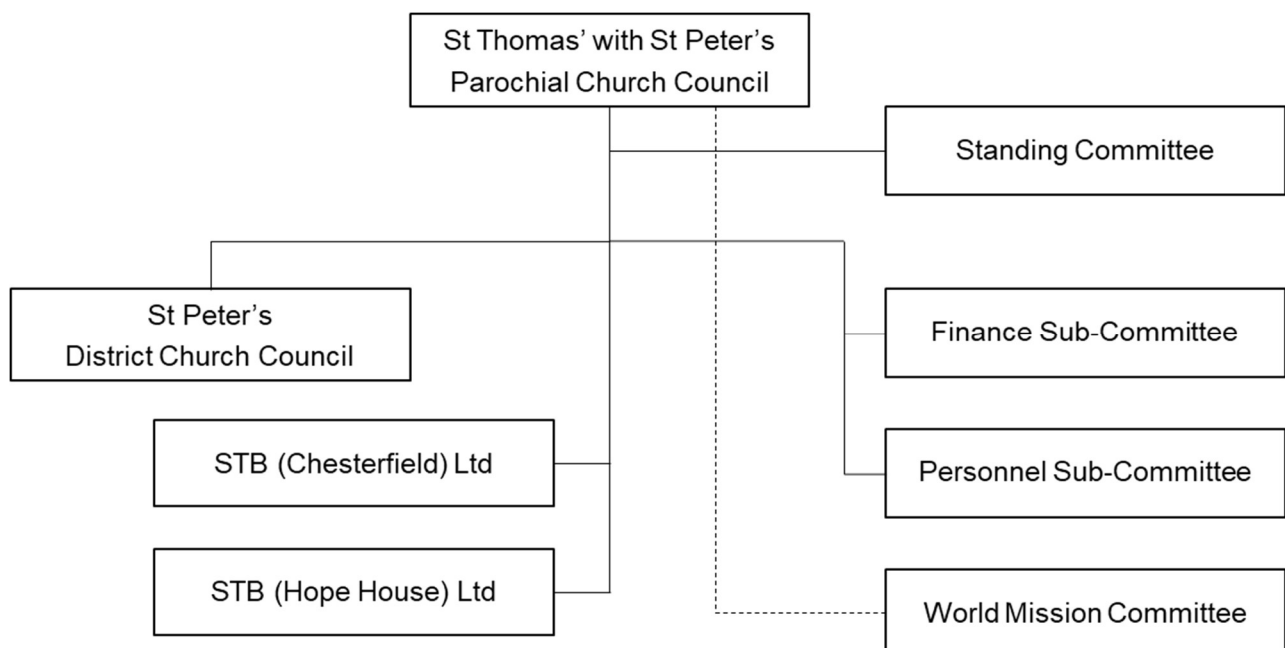
PCC Secretary

Sue Wheeler (non-voting)

Notes:

1. All membership rules are in accordance with the Church Representation Rules 2020.
2. Reverend Alison Cox (retired) has Permission to Officiate in the Parish but is not an ex-officio member of the PCC.
3. Churchwardens measure 2001 – provision 3, “Disqualification after six periods of office”. A meeting of parishioners (2009) resolved that this section shall not apply in this parish. This resolution may be revoked by a subsequent meeting of the parishioners.

Organisation Structure



Committees

Standing Committee

Chair: Millie Guthrie (Parish Warden)

The committee is empowered to transact the business of the PCC between PCC meetings subject to any directions given by the PCC.

St Peter's District Church Council

Chair: Reverend Nick Green (Vicar at St John's, Walton)

To offer practical leadership, to deliver the objectives identified in the Mission Action Plan, to monitor and maintain the health of the church and to advise the PCC of any relevant concern.

Finance sub-committee

Chair: Lindsay Leteve (Parish Treasurer)

To manage the parish accounts and to advise the PCC on all matters relating to the financial activities of the churches.

Personnel sub-committee

Chair: Phil Bird (Parish Warden)

To advise the PCC on all matters relating to employment issues, including, but not limited to, recruitment, development, terms & conditions and discipline.

World Mission Committee

Acting Chair: John Small

To encourage, support, promote and manage St Thomas' support of the church's world mission partners and to seek ways to help St Thomas' engage in world and home mission.

Directors of subsidiary companies

STB (Chesterfield) Ltd (Company Number 08146516)

Julie Barton

Janet Bradbury

Ian Simmons (resigned 31 January 2022)

Phil Bird

Mark Hoare

Reverend David Owens (resigned 29 July 2021)

STB (Hope House) Ltd (Company Number 09194559)

Reverend Canon Matt Barnes

Karen Riley

Mark Hoare

Andrew Travis

The Trustees' Annual Report was approved by the Parochial Church Council at its meeting on 7 March 2022 and signed on its behalf by Phil Bird and Millie Guthrie (Parish Wardens)

INDEPENDENT EXAMINER'S REPORT

To the members of the PCC of St Thomas' Brampton with St Peter's Holymoorside

I report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 13 to 24, in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (The Regulations) and section 145 of The Charities Act 2011.

Respective responsibilities of Members and examiners

As members of the PCC, you are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (Charities Act) and that an independent examination is needed.

It is my responsibility to you:

- 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 134 (5) (b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43 (7) (b) of the Act and to be found in the Church Guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statement and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare financial statements which accord with the accounting records; and
 - comply with the requirements of the Act and the Regulationshave not been met
or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Howard Freeman BSc (Hons) FCA CTA
7 March 2022

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME						
Voluntary income	2a	200,455	-	8,046	208,501	209,422
Activities for generating funds	2b	10,735	-	-	10,735	12,364
Income from church activities	2c	15,402	-	390	15,792	7,614
TOTAL INCOME		226,592	-	8,436	235,028	229,400
EXPENDITURE						
Missionary & charitable giving	3a	767	17,930	-	18,697	15,320
Church activities	3b	195,558	17,014	8,478	221,050	227,828
Raising funds	3c	-	-	-	-	317
TOTAL EXPENDITURE		196,325	34,944	8,478	239,747	243,465
Net Income / (Expenditure)		30,267	(34,944)	(42)	(4,719)	(14,065)
Transfer between funds	6	(19,045)	14,600	4,445	-	-
Net movement in funds		11,222	(20,344)	4,403	(4,719)	(14,065)
Total funds brought forward	11	295,031	40,453	68,200	403,684	417,749
Total funds carried forward		306,253	20,109	72,603	398,965	403,684

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed Assets:			
Tangible fixed assets	7a	248,000	248,000
Investment in wholly-owned subsidiary companies	7b	2	2
Total fixed assets		248,002	248,002
Current Assets:			
Debtors	8	8,546	14,287
Short term deposits		10,188	10,188
Cash at bank and in hand		140,110	139,355
Total current assets		158,844	163,830
Current Liabilities:			
Amounts falling due within one year	9a	(7,881)	(4,148)
Net Current Assets		150,963	159,682
Total Assets less Current Liabilities		398,965	407,684
Amounts falling due after one year	9b	-	(4,000)
Net Assets		398,965	403,684
Funds:			
Unrestricted	11	306,253	295,031
Designated	11	20,109	40,453
Restricted	11	72,603	68,200
Total		398,965	403,684

Approved by the Parochial Church Council on 7 March 2022 and signed on its behalf by Millie Guthrie and Phil Bird (Parish Wardens).

The notes on pages 15 to 24 form part of these financial statements.

ST THOMAS' BRAMPTON with ST PETER'S HOLYMOORSIDE

Notes to the financial statements for the year ended 31 December 2021

1: Accounting Policies

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" provisions, together with 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 and on a going concern basis as, in the view of the PCC members, the PCC will be able to meet its debts as they fall due over a period of at least 12 months from the date of the signing of these financial statements.

Basis of preparation

The aggregate gross income of the PCC and its wholly-owned subsidiary companies, STB (Chesterfield) Ltd and STB (Hope House) Ltd, is less than £1 million. The PCC has therefore taken advantage of the exception relating to the requirement to prepare group accounts provided in the Charities Act 2011 and SI 2008/629.

These 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 main affiliation to another body or those that are informal gatherings of church members.

ASSETS

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in these financial statements.

In simpler terms, these financial statements only include property that is owned by the PCC. The one property owned by the PCC is the House for Duty in Holymoorside. Other clergy housing is owned by Derby Diocese and is capitalised in their financial statements.

The freehold of the church buildings, the churchyards and St Thomas' church centre vests in the incumbent (who is the temporary custodian), rather than the PCC, so their values are not included in these accounts. However, it is the responsibility of the PCC to maintain these properties and any expenditure on maintenance is written off as incurred.

Moveable church furnishings

Moveable church furnishings held by the incumbent (the holder of the Church of England parochial charge or benefice) and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. In this case, the items are not capitalised but they are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred on these items at any time has been written off.

Tangible fixed assets for use by the charity

These items are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.

No depreciation is provided on the property held as a House for Duty, as its estimated residual value is not less than its carrying value and the remaining useful life of this property currently exceeds 50 years, so that any depreciation would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

Depreciation is calculated to write off the capitalised cost of other fixed assets, less their currently anticipated residual fair value, over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers 3 years

No depreciation on fixed assets has been charged in these financial statements.

Investments

The shares held by the PCC in its wholly-owned subsidiary companies are shown at their nominal value.

Short term deposits

These are cash deposits held at the Chesterfield and North Derbyshire Credit Union.

FUNDS

Unrestricted funds

These represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held are shown in the notes to the accounts.

INCOME

Voluntary donations

Gift Aid donations, other planned giving, gifts on plate and sundry donations are recognised when received by or on behalf of the PCC.

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

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

Other Income

Income from the sales of books and magazines is accounted for gross, before any related costs have been deducted. Income from the letting of the church premises is recognised when due. Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event-by-event basis. Income from fundraising events and other church activities is recognised when received.

EXPENDITURE

Grants for Mission

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

All other expenditure is accounted for when due.

Staff Pension Arrangements

Until 30 November 2021, St Thomas' Brampton PCC participated in the Pension Builder Scheme section of the Church Worker Pension Fund (CWPF) for lay staff. The CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of St Thomas' Brampton PCC and other participating employers.

The CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections:
 - a. a deferred annuity section known as Pension Builder Classic, and
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes. St Thomas' Brampton PCC participated in the Pension Builder 2014 section.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement depending on investment returns and other factors. The account plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2021 £1,818; 2020 £2,599).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder 2014 section, the funding valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Thomas' Brampton PCC could become responsible for paying a share of the failed employer's pension liabilities.

NEST Pension Scheme

As noted above, the legal structure of the Pension Builder Scheme is such that if another employer fails, St Thomas' Brampton PCC could become responsible for paying a share of the employer's pension liabilities. To remove this risk and after negotiation with the remaining employee member of the CWPF, from 30 November 2021 St Thomas' Brampton PCC's participation in this Scheme ceased and all eligible PCC employees have been enrolled in the NEST Pension Scheme, a defined contribution pension scheme set up by the government.

Employer contributions to the NEST Pension Scheme during 2021 were £434 (2020 £nil).

2a: Voluntary income

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Planned giving	160,750	-	2,426	163,176	163,198
Sundry donations	1,240	-	142	1,382	1,034
Open plate donations	1,709	-	246	1,955	1,735
Tax recoverable	36,094	-	422	36,516	36,055
Grant	662	-	4,810	5,472	2,400
Legacies	-	-	-	-	5,000
TOTAL	200,455	-	8,046	208,501	209,422

Restricted grant income of £4,810 was received during the year, being £1,000 for the work of Baby Basics and £3,810 for Time Together, a project established to combat loneliness in the parish (2020 £2,000 was received for the work of Baby Basics). The unrestricted grant income of £662 comprises £262 for our Knit & Natter group to maintain contact with its members during the pandemic and £400 (2020 £400) towards the cost of maintaining the churchyard at St Peter's.

2b: Activities for generating funds

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fund raising events	-	-	-	-	364
Letting of rooms	120	-	-	120	300
Rent – temporary let of house for duty	10,615	-	-	10,615	11,700
TOTAL	10,735	-	-	10,735	12,364

2c: Income from church activities

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fees for weddings / funerals	9,874	-	-	9,874	6,246
Book and magazine sales	146	-	390	536	352
Income from other church group activities	5,382	-	-	5,382	1,016
TOTAL	15,402	-	390	15,792	7,614

3a: Missionary and charitable giving

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Overseas missionary societies:					
- CSW	-	3,810	-	3,810	2,545
- CMS	-	2,550	-	2,550	2,125
- Other overseas missionary societies	467	400	-	867	750
Overseas relief / development agencies:					
- Tearfund	-	3,810	-	3,810	2,545
- Other agencies	-	-	-	-	420
Other overseas giving	-	800	-	800	1,077
Home missions and others:					
- Church on the Bus	-	3,360	-	3,360	2,845
- CVM	-	2,550	-	2,550	1,825
- Other home giving	300	650	-	950	1,188
TOTAL	767	17,930	-	18,697	15,320

3b: Expenditure on church activities

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Common Fund	102,108	-	-	102,108	100,236
Ministry expenses	1,682	-	-	1,682	1,561
Children / Youth work	9,171	17,014	223	26,408	26,409
Cost of running other church group activities	4,562	-	-	4,562	1,125
Parish training & mission	182	-	4,466	4,648	4,734
Church running expenses	13,800	-	300	14,100	16,950
Church maintenance	2,836	-	2,100	4,936	2,524
Upkeep of services	2,660	-	-	2,660	2,868
Upkeep of churchyard	8,086	-	-	8,086	11,345
Church administration	48,496	-	-	48,496	53,328
Parish magazine / books	218	-	-	218	212
Upkeep of church centre	279	-	1,389	1,668	5,884
Upkeep of House for Duty	1,478	-	-	1,478	652
TOTAL	195,558	17,014	8,478	221,050	227,828

Included in the costs of church administration is the fee of £1,200 (2020 £300) payable to the PCC's Independent Examiner for the examination of the financial statements and £432 for accounting advice (2020 £nil).

3c: Expenditure on raising funds

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Cost of appeals	-	-	-	-	317
Fundraising costs	-	-	-	-	-
TOTAL	-	-	-	-	317

4: Staff costs

The PCC employs a number of people to support the ministry and administration of the parish. Details of the costs of these employees is shown below. The PCC also pays for the services of a church cleaner and a gardener.

The PCC does not pay the salaries of the clergy directly but pays towards these costs through the contribution to the Common Fund.

	2021 £	2020 £
Wages and salaries	63,954	71,412
Statutory redundancy cost	916	-
Pension costs	2,252	2,599
TOTAL	67,122	74,011

	Number	Number
Average number of employees	5	6

During the year the PCC employed individuals in the following roles, with all employment contracts being part-time with the exception of the 0-18 Director:

- Parish Operations Manager
- Parish Administration Assistant
- Worship Pastor
- Communications Officer
- Community Worker
- 0-18 Director

The roles of Worship Pastor and Communications Officer became vacant in September 2021 and, due to financial constraints, these vacancies have not been filled. On the same basis, the role of Community Worker was made redundant on 31 October 2021.

No employee was paid in excess of £60,000.

Relief from £3,117 of employer's national insurance contributions was provided under the HMRC Employment Allowance Scheme (2020 £3,197).

5: Related party transactions

As the Parish Administration Assistant, Mrs Julie Sparks who is a member of the PCC was paid £7,368 (2020 £7,332).

Brams Landscapes, a business owned by the husband of Mrs Jenny Smedley who is a member of the PCC, was paid £4,560 for the maintenance of the churchyard at St Thomas' (2020 £4,560).

Mick Boothby, the husband of Mrs Diane Boothby, who was appointed to the PCC on 25 April 2021, was paid £50 for work performed on the church building.

No payments or expenses were paid to any other PCC member, persons closely connected or related parties.

6: Analysis of transfer between funds

In line with the biblical ethos of tithing, the PCC has maintained its tradition of transferring 10% of the amount received by St Thomas' from unrestricted giving to the World Mission designated fund for missionary and charitable giving during the following year. Having considered its reserves position at 31 December 2021, the PCC has not transferred the associated Gift Aid on the tithe for 2021.

In December 2021, STB (Chesterfield) Ltd repaid the loan of £4,000 made to them by the PCC in 2019. This loan was funded from monies raised through an appeal for voluntary donations specifically for the upkeep of the church centre and it has therefore been transferred to the Church Centre Fund.

During the year, the World Mission Committee has donated £400 from its designated fund to the work of Baby Basics. This donation is held in the Baby Basics restricted fund until used.

When weddings are held in St Thomas' and the couple being married wish to have the organ played at the service, they pay the organist's fee plus an additional amount of £45 to the PCC which goes towards the upkeep of the organ. This amount is held in the Organ restricted fund. During 2021, one wedding was held where the organ was played.

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total £
Missionary and charitable giving	(15,000)	15,000	-	-
Church Centre Fund	(4,000)	-	4,000	-
Donation to Baby Basics	-	(400)	400	-
Organ Fund contribution	(45)	-	45	-
TOTAL	(19,045)	14,600	4,445	-

7a: Tangible fixed assets

	2021 £	2020 £
Freehold land and buildings Value at cost at 1 January 2021 and 31 December 2021	248,000	248,000
TOTAL	248,000	248,000

Freehold land and buildings consist of a House for Duty, which is temporarily let.

7b: Investments in wholly-owned subsidiary companies

	2021 £	2020 £
STB (Chesterfield) Ltd – one ordinary share	1	1
STB (Hope House) Ltd – one ordinary share	1	1
TOTAL	2	2

STB (Chesterfield) Ltd is the company that runs the St Thomas' coffee shop and manages room bookings on behalf of the PCC.

STB (Hope House) Ltd is the company that was set up to support the provision of safe and fair living accommodation for the homeless with an offer of additional services to clients trying to re-engage with normal society.

8: Debtors

	2021 £	2020 £
Income tax recoverable	2,544	2,367
Other debtors	576	225
Prepayments	3,426	3,695
Loan to STB (Chesterfield) Ltd – continuing	-	4,000
Loan to STB (Hope House) Ltd	2,000	4,000
TOTAL	8,546	14,287

The loan to STB (Chesterfield) Ltd was repaid in December 2021.

The loan to STB (Hope House) Ltd bears no interest and reflects the outstanding element of the diocesan loan for the Hope House project (see note 9a).

9a: Liabilities falling due within one year

	2021 £	2020 £
Accruals	4,665	1,725
Creditors for goods and services	1,216	2,423
Diocesan loan provided for the Hope House project	2,000	-
TOTAL	7,881	4,148

The diocesan loan bears no interest and is being repaid directly by STB (Hope House) Ltd. The final instalment of £2,000 will be repaid in 2022.

9b: Liabilities falling due after one year

	2021 £	2020 £
Diocesan loan provided for the Hope House project	-	4,000
TOTAL	-	4,000

10: Analysis of net assets by fund

	Unrestricted Funds £	Designated funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets	248,002	-	-	248,002	248,002
Current assets	65,722	20,109	73,013	158,844	163,830
Current liabilities	(7,471)	-	(410)	(7,881)	(4,148)
Long term liabilities	-	-	-	-	(4,000)
TOTAL	306,253	20,109	72,603	398,965	403,684

11: Fund details

Unrestricted funds

These comprise the general funds of the two churches, St Thomas' Brampton and St Peter's, Holymoorside, and includes £248,000 of Fixed Assets, the cost of the property held as a House for Duty, and the investments in subsidiary companies.

Designated funds

These are funds set aside from the general funds by the PCC for a specific purpose. During 2021 there were two funds designated by the PCC.

The Children / Family Director Fund was established on receipt of a legacy in 2019 for the purpose of supporting the role of Director to work with children and young people up to the age of 18. This fund was reduced to £nil during 2021.

The World Mission Fund is used to hold and administer the 10% of St Thomas' unrestricted income from donors set aside by the PCC for its own missionary and charitable donations.

	Balance 1 January £	Incoming resources £	Resources used £	Balance 31 December £
Children / Family Director	17,014	-	17,014	-
St Thomas' World Mission Fund	23,439	15,000 ¹	18,330 ²	20,109
Total	40,453	15,000	35,344	20,109

1. Amount transferred from unrestricted fund. See note 6 for details.

2. Includes £400 transferred to Baby Basics Fund. See note 6 for details.

Restricted funds

These hold monies given, collected or donated for a specific purpose.

	Balance 1 January £	Incoming resources £	Resources used £	Balance 31 December £
St Thomas' Restricted Funds				
Church Centre Fund	9,675	6,186 ¹	1,389	14,472
Development Fund	42,521	602	2,100	41,023
Children's Work Fund	587	-	223	364
Organ Fund	1,886	45 ²	300	1,631
Community Fund	788	698	434	1,052
Intern Fund	11,131	-	-	11,131
Baby Basics Fund	1,001	1,540 ³	1,301	1,240
Time Together Fund	-	3,810	2,731	1,079
St Peter's Restricted Fund				
Memorial Garden Fund	611	-	-	611
Total	68,200	12,881	8,478	72,603

1. Amount includes the £4,000 loan repaid by STB (Chesterfield) Ltd. See notes 6 and 8 for details.
2. Amount transferred from unrestricted fund. See note 6 for details.
3. Amount includes £400 transferred from the World Mission Fund. See note 6 for details.