

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SS PHILIP AND JAMES, WHITTON

England & Wales · Charity number 1144696

Details

Other names SS PHILIP & JAMES' PCC, WHITTON

Status Registered

Legal form Previously excepted

Registered 2011-11-16

Register [View on the Charity Commission register](#)

Contact

Address 205 Kneller Road
Twickenham
TW2 7DY

Phone 02088982694

Email office@whittonchurch.com

Website <http://www.whittonchurch.com>

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Regular public worship open to all | The provision of sacred space for personal prayer and contemplation | Pastoral work, including visiting the sick and the bereaved | Teaching of Christianity through sermons, courses and small groups | Taking of religious assemblies in schools | Promoting the whole mission of the Church through provision of activities for all.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£273,972	£116,716	-	-
2023-12-31	£137,850	£144,715	-	-
2022-12-31	£157,440	£147,942	-	-
2021-12-31	£106,204	£88,590	-	-
2020-12-31	£207,001	£97,796	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER DAVID RAYMOND		2012-10-11
Colin Downey		2018-03-18
Ian Clabon		2022-04-03
Janette Linda Furze		2016-04-14
Madeleine Joyce Swann		2025-04-06
Mark Johnson		2022-04-03
Paul Guthrie		2025-04-06
Peter Norman Lee		2025-04-06
Rev Kate O'Sullivan		2025-02-03
Rosemary Francis Hodi		2019-04-07
Susan Lesley Hodder-Hesling		2025-04-06

Accounts

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**PAROCHIAL CHURCH COUNCIL OF
ST PHILIP & ST JAMES, WHITTON**

REGISTERED CHARITY NUMBER: 1144696



Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1144696

START OF FINANCIAL YEAR 1st January 2024

END OF FINANCIAL YEAR 31st December 2024

LEGAL STATUS Registered Charity

GOVERNING INSTRUMENT

Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.

OBJECTS

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

REGISTERED ADDRESS The Vicarage
205 Kneller Road
Whitton
Twickenham
Middlesex
TW2 7DY

BANKERS Barclays Bank Plc
Hounslow
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2024, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. 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 accounts 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 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 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 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have 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.



J Irvin Smith FCIE

Independent Examiners Limited
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Dated: 14 April 2025

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

AIMS AND PURPOSES

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, (vacancy from September 2023 to December 2024), in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

In 2021 we agreed a PCC Objective which is stated on every PCC Meeting Agenda to remind the members of their obligation while being on the PCC, which is as follows:

"As elected representatives, we strive to promote God's mission, working with our clergy to enable effective communication, in creating a welcoming and inclusive church that reaches out to the congregation, community and the wider church family. We work within the governance and legal frameworks required to create a safe and compliant parish, and acting as stewards of our estate and assets."

When planning our activities, we consider the Commission's guidance on public benefit and, particularly, the supplementary guidance of charities for the advancement of religion. We endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools.
- Receiving visiting groups into church to talk about the building and its purpose.

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds. The church is also left open during daylight hours each day of the week for this who wish to visit.

WORSHIP AND PRAYER

The PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller week day services provide a quiet, intimate and reflective environment for worship. Our Sunday 9.30am service provides the opportunity for people to engage in a larger service that involves our Choir, our Junior Church, and a once a month family friendly service. These services include Lay ministry involvement and other stakeholder groups within our parish.

We continue to welcome families into our church, with the All-Age service on the first Sunday of the month and Junior Church twice a month. We have specific arrangements in place for baptisms (either within the 9.30am Sunday service or following that service, depending on the families wishes). We hope to offer this again when the new incumbent is in place. The parish produces a bespoke service booklet for all services, which contains not only the words of scripture, prayers and hymns, but also other salient information from across the parish, acting also in the form of a weekly newsletter and includes the church Officers' contact information.

People of all ages and spiritual backgrounds are welcomed into our services. There are 174 members named on our Church Electoral Roll, a number that has remained fairly constant in recent years. The average weekly attendance was 82 with this number increasing at festivals, particularly Christmas and Easter.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live. In 2024 we have celebrated 10 baptisms and held 5 funerals in church plus 8 externally, at cemeteries or the crematoria. There were no weddings at the church in 2024.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

THE PARISH HALL

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall is that it allows the parish to support third-party organisations. This is through a discounted or pro-bono charge for their own charitable ends. It is also a very popular venue for hire by the local community for family functions, children's parties, and other one-off events throughout the year.

We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. The needs of young families and children of all ages are catered for, as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a Polling Station in local, national and international elections.

Parish use of the hall this year included our second Saturday of the month Breakfast Buttie Coffee Mornings, which continue to be a huge success. We held two successful Quiz Nights on 3rd February and 26th October. Other events included our ever popular Christmas Lunch on 8th December which was well attended and enjoyed. Our annual Service of Nine Lessons & Carols on the 22nd December, followed by mince pies and mulled wine, was equally well attended.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, as mentioned above. We delight in bringing together local people who don't necessarily attend our church, thus making the hall an excellent outreach commodity within the community.

PASTORAL CARE

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and we continued to arrange visits for them during the vacancy, either in person or via phone contact.
- Home Communion visits continue to those who request it.
- Our much needed Bereavement Café continues to be a great source of comfort to those who attend. As a follow on from the bereavement café, the monthly Space Café has become established as a firm favourite. Although the main aim of Space Café is to provide an afternoon of good company, refreshments and board games for people who are lonely, it is open to anyone who wants to spend an afternoon meeting people and enjoying each other's company.

MISSION AND EVANGELISM

We continue to be outward-looking, seeking opportunities to engage the wider community. Primarily through donated time in our Parish Hall, where we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the needs of young and new families, including the uniformed organisations, as well as various charity events.

ECUMENICAL RELATIONSHIPS

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone on Christmas Day. This is offered to folk both to attend the Lunch in our Parish Hall or in the form of a 'Take-Away'. We continue to be blessed with volunteers cooking the meal in our Hall, along with other volunteers driving to pick up and return those who attended or deliver the meal to others. We are truly grateful for this outreach ministry. This has been very much appreciated by all those who receive it, not only for the meal but also for the chance to be able to chat to someone else on such an important day.

We again held our annual 'Walk of Witness' through Whitton High Street on Good Friday 29th March culminating with a service at our church, including coffee and hot cross buns. There was also a Service of Light service for TH Sanders Whitton Undertakers in December. Refreshments were provided following these events.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

FINANCIAL REVIEW

The Finance Group meets regularly in advance of PCC meetings for an in-depth review of the Church finances and their reports are included in the PCC meeting papers. A detailed breakdown of the financial activities of the PCC is contained in the financial statements attached to this report.

Income for Unrestricted Funds

The budget for 2024 was set with caution as the parish was already in an Interregnum. Despite the Interregnum continuing for the full year it was encouraging to find there was no decline in any of the income streams

£83,269 came from the voluntary giving of our regular members and those attending services, providing 57% of income.

Fundraising events continued to be well supported and raised £28,500 (20% of income)

The letting of our parish hall raised £31,000 (21% of income). This year we have benefitted from a regular booking from an outside organisation who are using our hall while theirs is being refurbished.

Overall income on General Fund of £146,771 was £10,000 greater than last year and £18,000 above budget.

Expenditure on Unrestricted Funds

The Parish was without a Parish Administrator for 8 months of the year (not recommended!) when recruitment took a little longer than expected, giving a saving in salary payments of £18,000

The Diocese of London Standard Parish Cost for 2024 was £91,300 for which the parish made a 60% contribution of £54,780 (£20,000 less than 2023).

£7,000 was spent on 2 cuts of the churchyard hedging which had grown out of control in the exceptionally wet weather. The parish hall was redecorated inside and out by volunteers and the hall flooring sanded and resealed.

The PCC purchased an Automated External Defibrillator which is located outside the church building making it available for public use.

Other general expenditure was carefully controlled and remained broadly similar to 2023.

Overall expenditure was £114,730, £26,000 less than 2023, but £13,000 better than budget.

General Fund Net result for the year was a surplus of £32,041.

Other Funds & Legacies

£10,000 has been designated from General Fund to the Church Boiler Replacement Fund which now holds a total of £30,000 enabling work to be scheduled for summer 2025.

3 legacies were received during the year: £100,000 from the estate of the late Ken Riley, and £24,268 from the estate of the late Mary Downham – both legacies have been designated to the Building Fund. £1,000 from the estate of the Late David Salter has been designated to a Memorial Garden Fund as David was instrumental in creating this garden.

Movement on other funds has been minimal.

There was a Net Surplus over all funds of £157,256

Investments

The Building and Reordering Funds have been moved to CCLA The Church Board of Finance, where better investment returns are being achieved.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least 3 months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Financial policies have been reviewed and considered adequate.

Charitable collections made for other organisations during the year

Whitton Food Bank £500, SPEAR £300, Royal School of Church Music £94

VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting our Vicar (vacancy throughout 2024) and salaried Parish Administrator, a position that was vacant for the first half of 2024 but Vicky Rowe was appointed from September 2024. Members of the parish offer time and talent on a voluntary basis. The Wardens would like to thank all members of the parish community who give so generously of their time and talents, often quietly and diligently, and without expectation of recognition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At Ss Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, up to three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll and stand for election to the PCC and who are over the age of 16 years.

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. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Ministry, Finance, Estates, Events & Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met 6 times during the year with an average attendance of 80%, with a number of smaller meetings in relation to the vacancy also taking place in 2024. Given its wide responsibilities the PCC has, as described, constituted Working Groups who advise, research and make proposals on matters ready for the full consideration of the PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time from the 1st January 2024 until the date of this report are as follows

Ex Officio

- Associate Priest – The Revd Vernon Fray
- LLM Mrs Sue Hodder-Hesling
- LLM Mr Peter Lee
- Warden and PCC Chair – Mr Mark Croucher (*Trustee*)
- Warden – Mrs Angela Bowman – Church Safeguarding Officer (*Trustee*)
- Deanery Synod Representative – Ms Rosemary Hodi (*Trustee*)
- Deanery Synod Representative – Mrs Anne-Marie Philp – GDPR & Electoral Roll Officer (*Trustee*)

Elected Members

- Mr Ian Clabon (*Trustee*)
- Mr Gavin Cowling (*Trustee*)
- Mr Colin Downey (*Trustee*)
- Mrs Jan Furze – Hon PCC Treasurer (*Trustee*)
- Mrs Lucy James – Hon PCC Secretary (*Trustee*)
- Mr Mark Johnson – Stewardship Recorder (*Trustee*)
- Mr Chris Penson – Hon PCC Clerk of Works (*Trustee*)
- Mr Chris Raymond (*Trustee*)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Trustees Responsibilities

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

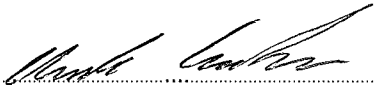
The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 6. 4 2025

Signed on their behalf by..... 

Printed Name: M. A. Croucher - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME FROM:						
Donations & Legacies	3a	83,269	125,268	750	209,287	85,592
Other Trading Activities	3b	60,180	220	-	60,400	49,295
Investments	3c	2,574	805	158	3,537	516
Charitable Activities	3d	748	-	-	748	2,447
TOTAL INCOME		146,771	126,293	908	273,972	137,850
EXPENDITURE ON:						
Charitable Activities	4a	109,910	1,200	786	111,896	139,746
Governance Costs	4b	4,820	-	-	4,820	4,969
TOTAL RESOURCES USED		114,730	1,200	786	116,716	144,715
NET INCOME/(EXPENDITURE)		32,041	125,093	122	157,256	(6,865)
NET MOVEMENT IN FUNDS		32,041	125,093	122	157,256	(6,865)
Balances Brought Forward		15,871	606,499	55,811	678,181	685,046
Transfer Between Funds	5,6	(10,000)	10,000	-	-	-
BALANCES CARRIED FORWARD		37,912	741,592	55,933	835,437	678,181

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

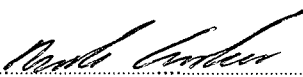
The notes on pages 12 to 22 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**BALANCE SHEET
AS AT 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Fixed Assets						
Tangible Assets	2	-	465,000	-	465,000	465,000
Current Assets						
Debtors & Prepayments	8	8,153	-	-	8,153	7,228
Cash at Bank and in Hand	7	35,813	276,592	55,933	368,338	213,644
Total Current Assets		43,966	276,592	55,933	376,491	220,872
Creditors: Due Within One Year	9	6,054	-	-	6,054	7,691
NET CURRENT ASSETS		37,912	276,592	55,933	370,437	213,181
TOTAL ASSETS less current liabilities		37,912	276,592	55,933	370,437	213,181
Creditors: Due in More than One Year	10	-	-	-	-	-
NET ASSETS		37,912	741,592	55,933	835,437	678,181
Funds of the Charity						
Unrestricted Funds		37,912	-	-	37,912	15,871
Designated Funds	5	-	741,592	-	741,592	606,499
Restricted Funds	6	-	-	55,933	55,933	55,811
		37,912	741,592	55,933	835,437	678,181

Approved by the Trustees on 6.4.....2025

Signed on their behalf by .....

Printed Name: M.A.Croucher - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements & Assessment of Going Concern

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 8.

b) Changes to accounting estimates and changes to previous accounts

No changes to accounting estimates have occurred in the reporting period.

c) Fund accounting

PCC funds are required to be analysed under specific headings, as follows.

General funds represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

Designated funds are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

Restricted funds are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

d) Accounting Requirements

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

e) Income

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

(v) **Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vi) **Government grants** - The PCC has not received government grants in this financial year.

f) Application of Resources

(i) **Grants and outward giving** are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) **Parish share and other costs** directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

(iii) **Governance costs** - includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iv) **Redundancy costs** - The PCC made no redundancy payments during the reporting period.

(v) **Pensions** - The PCC recognise their responsibility to comply with Statutory Regulation to enrol into a qualifying pension fund any eligible employee who is not already an active member of such scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(vi) **Offsetting** - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(vii) **Deferred income** - One item of deferred income has been included in the accounts.

g) Fixed Assets

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

h) Current Assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

i) Tax Status

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

j) Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	2024 Total £
Cost	01-Jan-24	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-24	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-24	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-24	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-24	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
Net Book Value	31-Dec-23	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2024: None

31st December 2023: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations & Legacies					
Donations & Appeals	7,083		-	7,083	9,790
Gift Aid Donations	61,328	-	600	61,928	60,827
Gift Aid Tax Recoverable	14,858	-	150	15,008	14,975
Legacies	-	125,268	-	125,268	-
	83,269	125,268	750	209,287	85,592

b) Other Trading Activities

Church Hall & Room Letting	31,228	-	-	31,228	20,459
Fundraising Events	28,777	220	-	28,997	28,836
Parish Magazine Sales	175	-	-	175	-
	60,180	220	-	60,400	49,295

c) Investments

Bank Interest	2,574	805	158	3,537	516
	2,574	805	158	3,537	516

d) Charitable Activities

Statutory Fees (Weddings, Funerals)	748	-	-	748	2,447
	748	-	-	748	2,447

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities					
Administrative Expenses	8,852	-	-	8,852	7,808
Church Repairs & Maintenance	1,945	-	-	1,945	2,671
Church Running Costs	3,019	-	-	3,019	6,805
Church Upkeep	8,748	527	36	9,311	5,312
Cleaning Costs	4,615	-	-	4,615	4,944
Clergy & Staff Costs	7,559	-	-	7,559	14,187
Cost of Church Services	4,093	-	-	4,093	7,475
Diocesan Common Fund	54,780	-	-	54,780	75,000
Education & Training	51	223	-	274	452
Fairs & Fundraising Costs	7,870	-	-	7,870	7,319
Hall Repairs & Maintenance	3,905	-	-	3,905	4,726
Hall Running Costs	4,914	-	-	4,914	4,990
Organ Scholarship		450	750	1,200	1,200
Travel Expenses	214	-	-	214	330
Reimbursement of recharged shared expenses *	(655)	-	-	(655)	(3,473)
	109,910	1,200	786	111,896	139,746

* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	2024 £	2023 £
Parish Administrator	248	2,262
Telephone	47	95
Administration	351	751
Vicars Expenses	9	365
	<u>655</u>	<u>3,473</u>

The actual amount invoiced to St Stephens Hounslow by the PCC of St Philip and St James, Whitton for shared and directly attributable costs is detailed in note 14.

	2024 £	2023 £
Invoiced to St Stephens Hounslow for shared and directly attributable costs	1,514	6,421
Less Re-imbursement by St Stephens Hounslow of recharged shared expenses (see above)	(655)	(3,473)

Note: The association with the parish of St Stephen Hounslow ceased at 30th June 2024.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
b) Governance Costs					
Independent Examiners Fees	1,110	-	-	1,110	1,072
Insurance Costs	3,710	-	-	3,710	3,897
	4,820	-	-	4,820	4,969

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24	Income	Expenditure	Transfers	Balance 31-Dec-24
	£	£	£	£	£
Building Fund	85,696	124,878	-	-	210,574
Children & Young People	3,776	-	(673)	-	3,103
Church Boiler Replacement	20,000	-	-	10,000	30,000
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	527	-	(527)	-	-
Memorial Garden	-	1,000	-	-	1,000
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	1,116	220	-	-	1,336
Reserve Contingency	30,000	195	-	-	30,195
	606,499	126,293	(1,200)	10,000	741,592

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23	Income	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
Building Fund	85,696	-	-	-	85,696
Children & Young People	4,569	-	(793)	-	3,776
Church Boiler Replacement	-	-	-	20,000	20,000
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	527	-	-	-	527
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	955	161	-	-	1,116
Reserve Contingency	12,000	-	-	18,000	30,000
	569,131	161	-	793	606,499

The Churches designated funds are represented by cash reserves held and fixed assets held and are to be expended as described above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24	Income	Expenditure	Transfers	Balance 31-Dec-24
	£	£	£	£	£
Bench Appeal	36	-	(36)	-	-
Bereavement Café	298	-	-	-	298
Church Re-ordering Fund (Chairs)	25,000	73	-	-	25,073
Church Re-ordering Fund	25,000	73	-	-	25,073
Church Re-ordering Benefact Trust Fund	4,380	12	-	-	4,392
Organ Scholar Support Fund	500	750	(750)	-	500
Vicars Discretionary Fund	597	-	-	-	597
	55,811	908	(786)	-	55,933

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23	Income	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
Bench Appeal	1,812	-	(1,776)	-	36
Bereavement Café	250	100	(52)	-	298
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Church Re-ordering Benefact Trust Fund	4,380	-	-	-	4,380
Organ Scholar Support Fund	400	750	(650)	-	500
Vicars Discretionary Fund	597	-	-	-	597
	57,439	850	(2,478)	-	55,811

The Bench Appeal Fund is to provide benches and sensory planting in our grounds as a lasting legacy of the Covid19 pandemic.

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The Restricted funds are represented by cash funds held by the PCC and are to be expended as specified above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Cash at Bank and in Hand	35,813	276,592	55,933	368,338	213,644
	35,813	276,592	55,933	368,338	213,644

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Gift Aid Tax Recoverable	4,266	-	-	4,266	4,357
Payroll - HMRC credit balance held	152	-	-	152	202
Sequestration	811	-	-	811	189
St Stephens Hounslow (note 14)	288	-	-	288	1,688
Sundry Debtors	2,636	-	-	2,636	792
	8,153	-	-	8,153	7,228

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-24 £	Total 31-Dec-23 £
Deferred Income (note 9a)	1,708	-	-	1,708	3,332
Independent Examiners Fees	1,110	-	-	1,110	1,068
Sundry Creditors	1,388	-	-	1,388	2,420
Third Party Funds (note 14)	1,848	-	-	1,848	871
	6,054	-	-	6,054	7,691

9a) DEFERRED INCOME

	£
Deferred income brought forward 1-Jan-24	3,332
Receipts in 2024 for 2025	2,388
Utilised in the year	(4,012)
Deferred income as at 31-Dec-24	1,708

The deferred income represents deposits received in advance in 2024, for events in 2025.

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	314,504	55,933	370,437	213,181
	779,504	55,933	835,437	678,181

12. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Gross Wages and Salaries	7,055	12,116
Employer's National Insurance Costs	375	626
Employers Allowance	(375)	(626)
Employer Pension Contributions	118	207
	7,173	12,323

Employees who were engaged in each of the following activities:

	2024	2023
Activities in furtherance of organisation's objects	1	1

The PCC operates a PAYE scheme to pay all employed members of staff and the organisation also engages the services of two self employed organists, who are responsible for their own reporting of tax and national insurance liability to HMRC. No employees received emoluments in excess of £60,000. (2023: None).

13. PAYMENTS TO PCC MEMBERS

The incumbent (also a Trustee) received working expenses totalling £9 (of which £9 were reimbursed to the Church by SSH as shared costs) (2023: total working expenses £795, SSH reimbursed £365) and the water rates and telephone expenses paid for the vicarage by the church totalling £377 (2023: £1,069). These expenses were necessarily incurred in connection with the incumbent's ministerial duties.

Other payments to Trustees were:

Name	Amount £	Reason
R Hodi	40	Organist if no organist available
	<u>40</u>	

Other payments to Related Parties were:

Name	Amount £	Reason	Related to
P Croucher	3,945	Cleaning services following unexpected resignation of previous	Trustee M Croucher
P Croucher	94	Junior choir attendance	Trustee M Croucher
S Cowling	800	Organ scholar (note 1 below)	Trustee G Cowling
F James	89	Junior choir attendance	Trustee L James
	<u>4,928</u>		

Note 1: S Cowling was appointed to the position of Organ Scholar in September 2022. Trustee G Cowling was co-opted to the Board in October 2023.

One PCC Member Mr M Croucher provided services to the PCC in the form of design and printing, through a limited company of which he is a director. The amount paid in 2024 was £0 (2023: £160). These services were provided in addition to carrying out normal PCC Member duties. This payment is permitted under the provisions of the Charities Act 2011. He was not paid for being a PCC Member.

Apart from reimbursement of charitable expenditure such as reimbursement of minor items, mainly consumables, purchased on behalf of and with prior agreement of the PCC, no other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

14. THIRD PARTY FUNDS AND COLLECTIONS FOR OTHERS

The PCC collected and paid out funds on behalf of other charities, individuals and organisations. The Trustees do not consider them to be PCC funds and confirm that the PCC was acting as a conduit. The closing balance is held in the PCC bank account and will be distributed as instructed.

Funds received and paid out were as follows:

	01-Jan-24 Opening Balance £	Receipts £	Expenditure £	31-Dec-24 Closing Balance £
LDBF Statutory Fees, Organist and Musicians	871	2,238	2,878	231
Whitton Foodbank	-	560	500	60
Collections for retiring Clergy leaving gifts	-	2,107	550	1,557
Harvest donations for SPEAR	-	300	300	-
Vicar designate property costs	-	2,720	2,720	-
	<u>871</u>	<u>7,925</u>	<u>6,948</u>	<u>1,848</u>

Funds paid out of behalf of St Stephens Hounslow, and subsequently reimbursed were as follows:

	2024 £	2023 £
Balance brought forward as due to the PCC at 1 January 2024	1,688	1,922
Expenditure on shared expenses	654	3,473
Expenditure that can be directly attributed to St Stephens, Hounslow	860	2,948
Reimbursement received	(2,914)	(6,655)
Balance still to be reimbursed to the PCC at 31 December 2024	<u>288</u>	<u>1,688</u>

15. OTHER RELATED PARTIES

The Whitton Charities (charity number 207098) currently has four Trustees, three of which are also Trustees of the Parochial Church Council of St Philip & St James, Whitton. Whitton Charities files its own accounts with the Charity Commission.

The Whitton Charities does not have a current account but has a reserve account with CCLA which, when opened over 20 years ago was inadvertently placed in the name of SS Philip and James PCC. Recent banking requirements in line with money laundering legislation has required the CCLA account to be updated with full details of all Trustees of SS Philip & James PCC. As the PCC also holds an investment account with CCLA (opened in 2024) this has resulted in the two charities being unavoidably associated in this way.

To avoid duplication, the financial results of Whitton Charities is not included in the PCC accounts, but for full transparency, the income, expenditure and balance sheet figures for Whitton Charities is disclosed below:

Income and Expenditure

	31-Dec-24 £	31-Dec-23 £
Income	224	130
Expenditure	-	-
Net Income/(Expenditure)	<u>224</u>	<u>130</u>

Balance sheet

	31-Dec-24 £	31-Dec-23 £
Fixed Assets	-	-
Current Assets	4,422	4,198
Creditors due within 1 year	-	-
Accruals and Deferred Income	-	-
Net assets	<u>4,422</u>	<u>4,198</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

16. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**PAROCHIAL CHURCH COUNCIL OF
ST PHILIP & ST JAMES, WHITTON**

REGISTERED CHARITY NUMBER: 1144696



Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1144696

START OF FINANCIAL YEAR 1st January 2023

END OF FINANCIAL YEAR 31st December 2023

LEGAL STATUS Registered Charity

GOVERNING INSTRUMENT

Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.

OBJECTS

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

REGISTERED ADDRESS The Vicarage
205 Kneller Road
Whitton
Twickenham
Middlesex
TW2 7DY

BANKERS Barclays Bank Plc
Hounslow
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2023, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. 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 accounts 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 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 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 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have 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.

Independent Examiners Limited
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



FCIE

Dated: 5th March.....2024

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

AIMS AND PURPOSES

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend David Cloake, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

In 2021 we agreed a PCC Objective which is stated on every PCC Meeting Agenda to remind the members of their obligation while being on the PCC, which is as follows:

"As elected representatives, we strive to promote God's mission, working with our clergy to enable effective communication, in creating a welcoming and inclusive church that reaches out to the congregation, community and the wider church family. We work within the governance and legal frameworks required to create a safe and compliant parish, and acting as stewards of our estate and assets."

When planning our activities, we consider the Commission's guidance on public benefit and, particularly, the supplementary guidance of charities for the advancement of religion. We endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools.
- Receiving visiting groups into church to talk about the building and its purpose.

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds. The church is also left open during daylight hours each day of the week for this who wish to visit.

WORSHIP AND PRAYER

The PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller week day services provide a quiet, intimate and reflective environment for worship. Our 9.30am service provides the opportunity for people to engage in a larger service that involves our Choir, our Junior Church, and a once a month family friendly service. These particular services include Lay ministry involvement and other stakeholder groups within our parish.

We continue to be successful in welcoming more families into our church, nourished by the specifically tailored All-Age service on the first Sunday of the month. We have specific arrangements in place for baptisms (either within the 9.30am Sunday service or following that service, depending on the families wishes). We hope to offer this again when the new incumbent is in place. The parish produces a bespoke service booklet for all services, which contains not only the words of scripture, prayers and hymns, but also other salient information from across the parish, acting also in the form of a weekly newsletter and includes the church Officers' contact information.

People of all ages and spiritual backgrounds are welcomed into our services. There are 176 members named on our Church Electoral Roll, a number that has remained fairly constant in recent years. The average weekly attendance was 82 with this number increasing at festivals, particularly Christmas and Easter.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live. In 2023 we have celebrated 14 baptisms, 1 wedding, and held nine funerals in church plus 46 externally, at cemeteries or the crematoria.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

THE PARISH HALL

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall is that it allows the parish to support third-party organisations. This is through a discounted or pro-bono charge for their own charitable ends. It is also a very popular venue for hire by the local community for family functions, children's parties, and other one-off events throughout the year.

We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. The needs of young families and children of all ages are catered for, as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a local Polling Station in local, national and international elections.

Parish use of the hall this year included our second Saturday of the month Bacon Buttie Coffee Mornings, which continues to be a huge success. We held two very successful Quiz Nights on 15th April and 18th November. Other events included our ever popular Christmas Lunch on 10th December which was well attended and enjoyed. Our annual Service of Nine Lessons & Carols on the 17th December, followed by mince pies and mulled wine, was equally well attended.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, as mentioned above. We delight in bringing together local people who don't necessarily attend our church, thus making the hall an excellent outreach commodity within the community.

PASTORAL CARE

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and Fr David continued to arrange visits for them, via himself and our associate Vicars and LLMs, either in person or via phone contact. During the vacancy, Sue Hodder-Hesling (LLM) has maintained contact with those brought to her attention with both phone calls and visits.
- Home Communion visits continue to those who request it.
- LLM Sue Hodder-Hesling is Chair of our Pastoral Group. Our much needed Bereavement Café continues to be a great source of comfort to those who attend. Over the course of the year we had a total of 61 guests visit: 45 from Ladies and 16 from Gentlemen. Out of these visits, 25 different individuals have attended and have benefited from this ministry, 18 were Ladies and 7 were Gentlemen. As a follow on from the bereavement café, the monthly Space Café has become established as a firm favourite. Although the main aim of Space Café is to provide an afternoon of good company, refreshments and board games for people who are lonely, it is open to anyone who wants to spend an afternoon meeting people and enjoying each other's company.

MISSION AND EVANGELISM

We continue to evolve from an inward-looking parish community concerned with self-preservation, to one that is outward-looking. Primarily through donated time in our Parish Hall, where we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the marginalized, the needs of young and new families, reaching out to the lonely, fostering reciprocal relationships with the uniformed organisations, as well as various charity events.

ECUMENICAL RELATIONSHIPS

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone at Christmas. This is offered to folk both to attend the Lunch in our Parish Hall or in the form of a 'Take-Away'. We continue to be blessed with volunteers cooking the meal in our Hall, along with other volunteers driving to pick up and return those who attended or delivered the meal to others. We are truly grateful for this outreach ministry. This has been very much appreciated by all those who receive it, not only for the meal but also for the chance to be able to chat to someone else on such an important day.

We again held our annual 'Walk of Witness' through Whitton High Street on Good Friday, 7th April, culminating with a service at our church, including coffee and hot cross buns. We hosted the COVID Pandemic Memorial Service on 23rd March, to remember those lost during the pandemic. There was also a Service of Light service for TH Sanders Whitton Undertakers on 14th. Refreshments were provided for all of the above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

The Finance Group meets regularly in advance of PCC meetings for an in-depth review of the Church finances and their reports are included in the PCC meeting papers. A detailed breakdown of the financial activities of the PCC is contained in the financial statements attached to this report.

Income for Unrestricted Funds

£136,839 was generally £3,000 greater than 2022 but failed to achieve the £141,000 budget set.

Regular giving remained at 2022 level, there was a reduction in general giving, and hall lettings failed to return to the pre Covid levels expected, as the cost of living increases took effect on personal finances.

Expenditure on Unrestricted Funds

£141,444 was greater than 2022 due to the £15,000 increase in Common Fund offer made to the Diocese which had been based on the anticipated increase in income. Facing a year end deficit of £11,000 a successful Christmas Gift Appeal raised £6,500 resulting in a final year end deficit on Unrestricted Funds of £4,605.

To clarify the position with unrestricted balances - £20,000 earmarked for the replacement of our 35 years old church boilers has been moved to a Designated Church Boiler Replacement Fund and £18,000 from general reserves moved to the Designated Contingency Reserve.

Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least 3 months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Financial policies have been reviewed and considered adequate.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting Fr David Cloake (up to September 2023) and Helen Bott succeeded by Theresa McDermott, who were our salaried Parish Administrator. Members of the parish offer time and talent on a voluntary basis. The Wardens would like to thank all members of the parish community who give so generously of their time and talents, often quietly and diligently, and without expectation of recognition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At Ss Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll and stand for election to the PCC and who are over the age of 16 years.

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. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Ministry, Finance, Estates, Events & Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met 9 times during the year with an average attendance of 80%. Given its wide responsibilities the PCC has, as described, constituted Working Groups who advise, research and make proposals on matters ready for the full consideration of the PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish. 3 of the PCC meetings were jointly held with the St Stephen's PCC during the year.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time from the 1st January 2023 until the date of this report are as follows

Ex Officio

- Incumbent and PCC Chair (up to September 2023) - The Reverend David Cloake
- Associate Priest - The Revd Vernon Fray
- Associate Priest - The Revd Christopher Henley
- LLM Mrs Sue Hodder-Hesling
- LLM Mr Peter Lee
- Warden and PCC Chair from September 2023 - Mr Mark Croucher
- Warden - Mrs Angela Bowman - Church Safeguarding Officer
- Warden - Mrs Linda Schubert - until April 2023
- Deanery Synod Representative - Ms Rosemary Hodi
- Deanery Synod Representative - Mrs Anne-Marie Philp - Data Protection & Electoral Roll Officer

Elected Members

- Mr Ian Clabon
- Mr Gavin Cowling - co-opted October 2023
- Mr Colin Downey
- Mrs Jan Furze - Hon PCC Treasurer
- Mrs Lucy James - Hon PCC Secretary
- Mr Mark Johnson - Stewardship Recorder
- Mrs Jane Lewis
- Mrs Karen Mackay - Hon PCC Secretary - until April 2023
- Mr Chris Penson - Hon PCC Clerk of Works

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Trustees Responsibilities

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 26.2.2024

Signed on their behalf by 

Printed Name: M. A. Croucher - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME FROM:						
Donations & Legacies	3a	84,742	-	850	85,592	107,501
Other Trading Activities	3b	49,134	161	-	49,295	48,298
Investments	3c	516	-	-	516	44
Charitable Activities	3d	2,447	-	-	2,447	1,597
TOTAL INCOME		136,839	161	850	137,850	157,440
EXPENDITURE ON:						
Charitable Activities	4a	136,475	793	2,478	139,746	142,722
Governance Costs	4b	4,969	-	-	4,969	5,220
TOTAL RESOURCES USED		141,444	793	2,478	144,715	147,942
NET INCOME/(EXPENDITURE)		(4,605)	(632)	(1,628)	(6,865)	9,498
NET MOVEMENT IN FUNDS		(4,605)	(632)	(1,628)	(6,865)	9,498
Balances Brought Forward		58,476	569,131	57,439	685,046	675,548
Transfer Between Funds	5,6	(38,000)	38,000	-	-	-
BALANCES CARRIED FORWARD		15,871	606,499	55,811	678,181	685,046

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

The notes on pages 12 to 21 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets						
Tangible Assets	2	-	465,000	-	465,000	465,000
Current Assets						
Debtors & Prepayments	8	7,078	-	150	7,228	6,224
Cash at Bank and in Hand	7	15,613	141,499	56,532	213,644	227,907
Total Current Assets		22,691	141,499	56,682	220,872	234,131
Creditors: Due Within One Year	9	6,820	-	871	7,691	14,085
NET CURRENT ASSETS		15,871	141,499	55,811	213,181	220,046
TOTAL ASSETS less current liabilities		15,871	141,499	55,811	213,181	220,046
Creditors: Due in More than One Year	10	-	-	-	-	-
NET ASSETS		15,871	606,499	55,811	678,181	685,046
Funds of the Charity						
Unrestricted Funds		15,871	-	-	15,871	58,476
Designated Funds	5	-	606,499	-	606,499	569,131
Restricted Funds	6	-	-	55,811	55,811	57,439
		15,871	606,499	55,811	678,181	685,046

Approved by the Trustees on 28.2.24 2024

Signed on their behalf by 

Printed Name: M.A.Croucher - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements & Assessment of Going Concern

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 8.

b) Changes to accounting estimates and changes to previous accounts

No changes to accounting estimates have occurred in the reporting period.

It has come to light this year, that the shared expenses attributable to SSH during the previous year had been understated in the published accounts. There is no effect on the overall expenditure reported, and no effect on the overall position of the Statement of Financial Activities or Balance Sheet.

For transparency, the position can be explained as follows:

As shown in Note 4a)	2022	2022
	£	£
	as originally stated	as re-stated
Expenditure	145,052	147,381
Reimbursed recharged expenses	(2,330)	(4,659)
	<u>142,722</u>	<u>142,722</u>

c) Fund accounting

PCC funds are required to be analysed under specific headings, as follows.

General funds represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

Designated funds are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

Restricted funds are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

d) Accounting Requirements

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

e) Income

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

(v) **Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vi) **Government grants** - The PCC has not received government grants in this financial year.

f) Application of Resources

(i) **Grants and outward giving** are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) **Parish share and other costs** directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

(iii) **Governance costs** - includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iv) **Redundancy costs** - The PCC made no redundancy payments during the reporting period.

(v) **Pensions** - The PCC recognise their responsibility to comply with Statutory Regulation to enrol into a qualifying pension fund any eligible employee who is not already an active member of such scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(vi) **Offsetting** - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

vii) **Deferred income** - One item of deferred income has been included in the accounts.

g) Fixed Assets

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

h) Current Assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

i) Tax Status

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

j) Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	2023 Total £
Cost	01-Jan-23	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-23	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-23	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-23	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-23	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
Net Book Value	31-Dec-22	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023: None
31st December 2022: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations & Legacies					
Donations & Appeals	9,090		700	9,790	20,234
Gift Aid Donations	60,827	-	-	60,827	59,850
Gift Aid Tax Recoverable	14,825	-	150	14,975	17,276
Grants	-	-	-	-	10,141
	84,742	-	850	85,592	107,501

b) Other Trading Activities

Church Hall & Room Letting	20,398	61	-	20,459	20,294
Fundraising Events	28,736	100	-	28,836	28,004
	49,134	161	-	49,295	48,298

c) Investments

Bank Interest	516	-	-	516	44
	516	-	-	516	44

d) Charitable Activities

Statutory Fees (Weddings, Funerals)	2,447	-	-	2,447	1,597
	2,447	-	-	2,447	1,597

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Charitable Activities					
Administrative Expenses	7,808	-	-	7,808	7,175
Church Repairs & Maintenance	2,465	-	206	2,671	21,122
Church Running Costs	6,805	-	-	6,805	3,435
Church Upkeep	3,742	-	1,570	5,312	5,830
Cleaning Costs	4,944	-	-	4,944	4,842
Clergy & Staff Costs	14,187	-	-	14,187	21,516
Cost of Church Services	7,475	-	-	7,475	5,931
Diocesan Common Fund	75,000	-	-	75,000	59,640
Education & Training	209	243	-	452	39
Fairs & Fundraising Costs	7,267	-	52	7,319	5,683
Hall Repairs & Maintenance	4,726	-	-	4,726	5,934
Hall Running Costs	4,990	-	-	4,990	5,284
Magazine Expenses	-	-	-	-	425
Organ Scholarship	-	550	650	1,200	400
Travel Expenses	330	-	-	330	125
Reimbursement of recharged shared expenses *	(3,473)	-	-	(3,473)	(4,659)
	136,475	793	2,478	139,746	142,722

* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	2023 £	Re-stated 2022 £
Intern	-	1,247
Parish Administrator	2,262	2,238
Telephone	95	99
Administration	751	447
Vicars Expenses	365	628
	3,473	4,659

The actual amount invoiced to St Stephens Hounslow by the PCC of St Philip and St James, Whitton for shared and directly attributable costs is detailed in note 14.

	2023 £	Re-stated 2022 £
Invoiced to St Stephens Hounslow for shared and directly attributable costs	6,421	9,361
Less Re-imburement by St Stephens Hounslow of recharged shared expenses (see above)	(3,473)	(4,659)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
b) Governance Costs					
Independent Examiners Fees	1,072	-	-	1,072	1,040
Insurance Costs	3,897	-	-	3,897	4,180
	4,969	-	-	4,969	5,220

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23	Income	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
Building Fund	85,696	-	-	-	85,696
Children & Young People	4,569	-	(793)	-	3,776
Church Boiler Replacement	-	-	-	20,000	20,000
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	527	-	-	-	527
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	955	161	-	-	1,116
Reserve Contingency	12,000	-	-	18,000	30,000
	569,131	161	(793)	38,000	606,499

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22	Income	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Building Fund	85,696	-	-	-	85,696
Children & Young People	4,715	-	(146)	-	4,569
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	1,027	-	(500)	-	527
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	1,073	346	(464)	-	955
Reserve Contingency	12,000	-	-	-	12,000
	569,895	346	(1,110)	-	569,131

The Churches designated funds are represented by cash reserves held and fixed assets held and are to be expended as described above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23	Income	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
Bench Appeal	1,812		(1,776)	-	36
Bereavement Café	250	100	(52)		298
Church Re-ordering Fund (Chairs)	25,000			-	25,000
Church Re-ordering Fund	25,000			-	25,000
Church Re-ordering Benefact Trust Fund	4,380			-	4,380
Organ Scholar Support Fund	400	750	(650)	-	500
Vicars Discretionary Fund	597			-	597
	57,439	850	(2,478)	-	55,811

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22	Income	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Church Grounds	-	-	-	-	-
Bench Appeal	1,635	178	(1)	-	1,812
Bereavement Café	-	250	-		250
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Church Re-ordering Benefact Trust Fund	-	7,500	(3,120)	-	4,380
Civic Pride Fund	196	-	(196)	-	-
Organ Repair Fund	12	14,673	(14,685)	-	-
Organ Scholar Support Fund	-	600	(200)	-	400
Playground Fencing Fund	1,000	-	(1,000)	-	-
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	176	344	(520)	-	-
Wickstone Fund	54	-	(54)	-	-
	53,670	23,545	(19,776)	-	57,439

The Bench Appeal Fund is to provide benches and sensory planting in our grounds as a lasting legacy of the Covid19 pandemic.

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The LBR Community Fund & LBR Civic Pride Fund are grants to be used for the improved access from the parish hall to the Church grounds.

The Wickstone Fund comprises the collection and donations made following the death of Wendy Wickstone in June 2015. The fund purpose is the encouragement of young people within the ecclesiastical parish in their personal, moral and spiritual growth.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS (continued)

The Vicarage and Intern Fund represents donations to support a parish intern to be accommodated at St Stephen's Vicarage.

The Restricted funds are represented by current assets and liabilities and cash funds held by the PCC and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Cash at Bank and in Hand	15,613	141,499	56,532	213,644	227,907
	15,613	141,499	56,532	213,644	227,907

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Gift Aid Tax Recoverable	4,207	-	150	4,357	4,237
Payroll - HMRC credit balance held	202	-	-	202	-
Prepayments	-	-	-	-	65
Sequestration	189	-	-	189	-
St Stephens Hounslow (note 14)	1,688	-	-	1,688	1,922
Sundry Debtors	792	-	-	792	-
	7,078	-	150	7,228	6,224

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-23 £	Total 31-Dec-22 £
Deferred Income (note 9a)	3,332	-	-	3,332	3,430
Independent Examiners Fees	1,068	-	-	1,068	1,044
Sundry Creditors	2,420	-	-	2,420	8,227
Third Party Funds (note 14)	-	-	871	871	1,384
	6,820	-	871	7,691	14,085

9a) DEFERRED INCOME

	£
Deferred income brought forward 1-Jan-23	3,430
Utilised in the year	(3,430)
Receipts in 2023 for 2024	3,332
Deferred income as at 31-Dec-23	3,332

The deferred income represents deposits received in advance in 2023, for events in 2024.

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	157,370	55,811	213,181	220,046
	622,370	55,811	678,181	685,046

12. STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	12,116	12,058
Employer's National Insurance Costs	626	434
Employers Allowance	(626)	(434)
Employer Pension Contributions	207	1,589
	12,323	13,647

Employees who were engaged in each of the following activities:

	2023	2022
Activities in furtherance of organisation's objects	1	1

The organisation operates a PAYE scheme to pay all employed members of staff and the organisation also engages the services of two self employed organists, who are responsible for their own reporting of tax and national insurance liability to HMRC. No employees received emoluments in excess of £60,000. (2022: None).

13. PAYMENTS TO PCC MEMBERS

The incumbent received working expenses totalling £795 (of which £365 were reimbursed to the Church by SSH as shared costs) (2022: total working expenses £1,936, SSH reimbursed £628) and the water rates and telephone expenses paid for the vicarage by the church totalled £1,069 (2022: £1,614). These expenses were necessarily incurred in connection with the incumbent's ministerial duties.

One PCC Member Mr M Croucher provided services to the PCC in the form of design and printing, through a limited company of which he is a director. The amount paid in 2023 was £160 (2022: £760). These services were provided in addition to carrying out normal PCC Member duties. This payment is permitted under the provisions of the Charities Act 2011. He was not paid for being a PCC Member.

Apart from reimbursement of charitable expenditure such as reimbursement of minor items, mainly consumables, purchased on behalf of and with prior agreement of the PCC, no other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

14. THIRD PARTY (AGENCY) FUNDS

The PCC collected and paid out funds on behalf of other charities, individuals and organisations. The Trustees have no control over the funds.

Funds received and paid out as agent were as follows:

	2023 £	2022 £
Balance brought forward 1 January 2023	1,384	990
Receipts	9,302	6,323
Expenditure	(9,815)	(5,929)
Balance still to pay over at 31 December 2023	<u>871</u>	<u>1,384</u>

Funds paid out of behalf of St Stephens Hounslow, and subsequently reimbursed were as follows:

	2023 £	2022 £
Balance brought forward as due to the PCC at 1 January 2023	1,922	1,914
Expenditure on shared expenses	3,473	4,624
Expenditure that can be directly attributed to St Stephens, Hounslow	2,948	4,737
Reimbursement received	(6,655)	(9,353)
Balance still to be reimbursed to the PCC at 31 December 2023	<u>1,688</u>	<u>1,922</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

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

**PAROCHIAL CHURCH COUNCIL OF
ST PHILIP & ST JAMES, WHITTON**

REGISTERED CHARITY NUMBER: 1144696



Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1144696

START OF FINANCIAL YEAR 1st January 2022

END OF FINANCIAL YEAR 31st December 2022

LEGAL STATUS Registered Charity

GOVERNING INSTRUMENT

Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.

OBJECTS

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

REGISTERED ADDRESS The Vicarage
205 Kneller Road
Whitton
Twickenham
Middlesex
TW2 7DY

BANKERS Barclays Bank Plc
Hounslow
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2022, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. 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 accounts 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 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 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 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have 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.

Independent Examiners Limited
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 15th March.....2023

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

AIMS AND PURPOSES

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend David Cloake, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

In 2021 we agreed a PCC Objective which is stated on every PCC Meeting Agenda to remind the members of their obligation while being on the PCC, which is as follows:

"As elected representatives, we strive to promote God's mission, working with our clergy to enable effective communication, in creating a welcoming and inclusive church that reaches out to the congregation, community and the wider church family. We work within the governance and legal frameworks required to create a safe and compliant parish, and acting as stewards of our estate and assets."

When planning our activities, we consider the Commission's guidance on public benefit and, particularly, the supplementary guidance of charities for the advancement of religion. We endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools.
- Receiving visiting groups into church to talk about the building and its purpose.

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds. The church is also left open during daylight hours each day of the week for this who wish to visit.

WORSHIP AND PRAYER

The PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller week day services provide a quiet, intimate and reflective environment for worship. Our 9.30am service provides the opportunity for people to engage in a larger service that involves our Choir, our Junior Church, and a once a month family friendly service. These particular services include Lay ministry involvement and other stakeholder groups within our parish.

We continue to be successful in welcoming more families into our church, nourished by the specifically tailored All-Age service on the first Sunday of the month. We have specific arrangements in place for baptisms (either within the 9.30am Sunday service or following that service, depending on the families wishes). Our baptism work has increased over recent years which, in turn, demands that we seek more members to assist with the preparatory ministries. This work has previously been overseen by members of our Pastoral Group and with current re-structuring for a refreshed vision and direction we hope we will be able to offer this again in 2023. The parish produces a bespoke service booklet for all services, which contains not only the words of scripture, prayers and hymns, but also other salient information from across the parish, acting also in the form of a weekly newsletter and includes the church Officers' contact information.

People of all ages and spiritual backgrounds are welcomed into our services. There are 176 members named on our Church Electoral Roll, a number that has remained fairly constant in recent years. The average weekly attendance, counted during October, was 84, with this number increasing at festivals, particularly Christmas and Easter.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live. In 2022 we have celebrated 12 baptisms, two weddings, and held eight funerals in church plus 37 externally, at cemeteries or the crematoria.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

THE PARISH HALL

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall is that it allows the parish to support third-party organisations. This is through a discounted or pro-bono charge for their own charitable ends. It is also a very popular venue for hire by the local community for family functions, children's parties, and other one-off events throughout the year.

We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. The needs of young families and children of all ages are catered for, as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a local Polling Station in local, national and international elections.

Parish use of the hall this year included our second Saturday of the month Bacon Buttie Coffee Mornings, which continues to be a huge success. We held two very successful Quiz Nights on 23rd April and 5th November, along with a celebration of our late Queen's Platinum Jubilee with an Afternoon Tea on 11th June, which was enjoyed by all. Other events included our ever popular Christmas Lunch on 11th December which was equally well attended and enjoyed. A new event this year was 'A Little Light Music' concert which was held on 16th October, for which refreshments were also served in the hall, along with our regular Service of Nine Lessons & Carols on the 18th December.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, as mentioned above. We delight in bringing together local people who don't necessarily attend our church, thus making the hall an excellent outreach commodity within the community.

PASTORAL CARE

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and Fr David continues to arrange visits for them, via himself and our associate Vicars and LLMs, either in person or via phone contact.
- Home Communion visits continue to those who request it.
- LLM Sue Hodder-Hesling is Chair of our Pastoral Group. Our much needed Bereavement Café continues to be a great source of comfort to those who attend. Over the course of the year we had a total of 123 guests visit: 93 from Ladies and 30 from Gentlemen. Out of these visits, 38 different individuals have attended and have benefited from this ministry, 30 were Ladies and 8 were Gentlemen.

MISSION AND EVANGELISM

We continue to evolve from an inward-looking parish community concerned with self-preservation, to one that is outward-looking. Primarily through donated time in our Parish Hall, where we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the marginalized, the needs of young and new families, reaching out to the lonely, fostering reciprocal relationships with the uniformed organisations, as well as various charity events.

In evangelistic terms, we continue to publish and distribute a termly newsletter, 'Faith Book', to a large majority of homes within the parish boundaries which continues to be a welcomed link by our community. In addition to this, we strive to commit to writing to each new home owner assuring them of our prayers for them and offering them an opportunity to engage in that process on their terms. These two initiatives have yielded good fruit in the last couple of years.

Our worship is not confined to the church building. We have worked hard to initiate and nurture a regular spiritual presence on the DERA Estate on the far border of the parish, itself dissected from the rest of the parish by a significant dual carriageway. We continue to facilitate and lead services and social events that are usually well supported.

ECUMENICAL RELATIONSHIPS

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone at Christmas. This is offered to folk both to attend the Lunch in our Parish Hall or in the form of a 'Take-Away'. We continue to be blessed with volunteers cooking the meal in our Hall, along with other volunteers driving to pick up and return those who attended or delivered the meal to others. We are truly grateful for this outreach ministry. This has been very much appreciated by all those who receive it, not only for the meal but also for the chance to be able to chat to someone else on such an important day.

We were also able to reinstate our 'Walk of Witness' through Whitton High Street on Good Friday, 15th April, culminating with a service at our church, including coffee and hot cross buns. We also hosted the Masonic Rose Croix Service on 12th June and a Vigil for Persecuted Christians service on 20th November. There were also two Service of Light services for two Whitton Undertakers on 13th & 15th December. Refreshments were provided for all of the above.

We enjoy close relations with local Inter-faith groups in this ethnically diverse area and will continue to do so.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINANCIAL REVIEW

General Fund – Income

The parish is very fortunate to be supported by regular givers who provide over 1/3 of a normal year's income. This has been maintained throughout the pandemic and although death has caused the loss of some givers, new members joining the scheme have maintained the level of regular giving.

Online and contactless giving facilities are gradually replacing loose plate collections as a preferred way of giving

Overall, income from voluntary giving and fundraising events have, through the year, gradually returned to near pre-covid figures, although income from hall bookings is still lower than 2019 figures.

The parish were fortunate in receiving a Church of England Energy Relief Grant of £2,641 to help with the increasing energy costs.

General Fund – Expenditure

The continued return to pre covid income levels enabled an increase in Common Fund payments to the Diocese of London to £59,600 - 60% of standard cost - (in 2021 only 28% was possible)

Our energy is purchased through the Church of England Parish Buying Energy Basket which aims to obtain the best prices for parishes through bulk buying. Energy prices however increased considerably when our contract renewed in Oct 2022 although the full impact of this will be noticed in 2023.

Overall, general expenditure was kept to a minimum and the resulting net surplus of £6,493 on General Fund will be retained for expenditure on planned maintenance projects including replacement of the church central heating boilers which has been held over until funds are available.

RESTRICTED FUNDS – Funds given for a specific purpose

Organ Repair Fund The magnificent sum of £14,685 was raised from donations, and together with a £500 payment from the **Friends of SS Philip & James Fund** enabled the refurbishment of our church organ.

LBR Civic Pride Fund – the balance of £196 was spent in the provision of railings to the exterior of the new hall doors.

Bench Appeal – A total of £1,811 was raised and benches will be installed in spring 2023.

Playground Fencing has been installed to the area of the church grounds outside the new hall doors utilising the donation of £1000 from the SSPJ Women's Group, and the balance of cost taken from general funds.

A donation of £250 was received from the Quadratic Masonic Chapter to support the work of our **Bereavement Café**.

A donation of £600 was received to support the tuition fees of our young organ scholar, with further support from the remaining balance in the **Wickstone Fund** and the **Children and Young Peoples Fund (Designated)**.

Church Reordering Fund – A grant of £7,500 was received from the Benefact Trust and £3,120 spent on Architect Fees.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £35,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Covid-19

The financial effects of Covid-19 were mitigated in 2021 and 2022 by reduction of the Common Fund payment to the Diocese. Although Covid-19 continued to have financial impact during 2022 its effects are diminishing and the financial position for 2023 remains positive.

Financial policies have been reviewed and considered adequate.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting Fr David Cloake and Helen Bott, who is our salaried Parish Administrator. Members of the parish also offer time and talent on a voluntary basis. The Vicar would like to thank all members of the parish community who give so generously of their time and talents, often quietly and diligently, and without expectation of recognition but more especially during the past year when life has again been challenging for all, both spiritually and personally, especially as restrictions have been updated/changed/lifted during the year so flexibility has been key.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At Ss Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll and stand for election to the PCC and who are over the age of 16 years.

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. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Finance, Estates, Children, Young People & Families, Communications, Outreach, Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met seven times during the year with an average attendance of 82%. Given its wide responsibilities the PCC has, as described, constituted Working Groups who advise, research and make proposals on matters ready for the full consideration of the PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish. Three of the PCC meetings were jointly held with the St Stephen's PCC, three were held via Zoom and four were able to be held in person in the hall, church or office during the year.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time during 2022 are as follows:

Ex Officio

- Incumbent and PCC Chair - The Reverend David Cloake
- Associate Priest – The Revd Vernon Fray
- Associate Priest – The Revd Christopher Henley
- LLM Mrs Sue Hodder-Hesling
- LLM Mr Peter Lee
- Warden – Mrs Linda Schubert – to April 2022
- Warden – Mr Mark Croucher – from April 2022
- Warden – Mr Chris Raymond
- Deanery Synod Representative - Ms Rosemary Hodi
- Deanery Synod Representative - Mrs Anne-Marie Philp – Data Protection & Electoral Roll Officer
- Deanery Synod Representative - Mr Ken Riley RIP – until 16th July 2022

Elected Members

- Mrs Angela Bowman – Church Safeguarding Officer
- Ian Clabon
- Mr Colin Downey
- Mrs Jan Furze – Hon PCC Treasurer
- Mr Mark Johnson – Stewardship Recorder
- Mrs Jane Lewis – Hon PCC Clerk of Works
- Mrs Karen Mackay – Hon PCC Secretary
- Mrs Linda Schubert – from April 2022
- Mr Chris Penson

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Trustees Responsibilities

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 9th March 2023

Signed on their behalf by [Signature]

Printed Name: Rev D C Cloake - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME FROM:						
Donations & Legacies	3a	83,712	269	23,520	107,501	81,887
Other Trading Activities	3b	48,196	77	25	48,298	17,853
Investments	3c	44	-	-	44	21
Charitable Activities	3d	1,597	-	-	1,597	4,695
TOTAL INCOME		133,549	346	23,545	157,440	106,204
EXPENDITURE ON:						
Charitable Activities	4a	121,836	1,110	19,776	142,722	83,535
Governance Costs	4b	5,220	-	-	5,220	5,055
TOTAL RESOURCES USED		127,056	1,110	19,776	147,942	88,590
NET INCOME/(EXPENDITURE)		6,493	(764)	3,769	9,498	17,614
NET MOVEMENT IN FUNDS		6,493	(764)	3,769	9,498	17,614
Balances Brought Forward		51,983	569,895	53,670	675,548	657,934
Transfer Between Funds	5,6	-	-	-	-	-
BALANCES CARRIED FORWARD		58,476	569,131	57,439	685,046	675,548

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

The notes on pages 12 to 21 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**BALANCE SHEET
AS AT 31ST DECEMBER 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets						
Tangible Assets	2	-	465,000	-	465,000	465,000
Current Assets						
Debtors & Prepayments	8	6,224	-	-	6,224	6,679
Cash at Bank and in Hand	7	61,833	104,131	61,943	-	214,268
Total Current Assets		68,057	104,131	61,943	6,224	220,947
Creditors: Due Within One Year	9	9,581	-	4,504	14,085	10,399
NET CURRENT ASSETS		58,476	104,131	57,439	220,046	210,548
TOTAL ASSETS less current liabilities		58,476	104,131	57,439	220,046	210,548
Creditors: Due in More than One Year	10	-	-	-	-	-
NET ASSETS		58,476	569,131	57,439	685,046	675,548
Funds of the Charity						
Unrestricted Funds		58,476	-	-	58,476	51,983
Designated Funds	5	-	569,131	-	569,131	569,895
Restricted Funds	6	-	-	57,439	57,439	53,670
		58,476	569,131	57,439	685,046	675,548

Approved by the Trustees on 9th March 2023

Signed on their behalf by 

Printed Name: Rev D C Cloake - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements & Assessment of Going Concern

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 8.

b) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

c) Fund accounting

PCC funds are required to be analysed under specific headings, as follows.

General funds represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

Designated funds are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

Restricted funds are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

d) Accounting Requirements

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

e) Income

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

(v) **Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vi) **Government grants** - The PCC has not received government grants in this financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

f) Application of Resources

(i) **Grants and outward giving** are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) **Parish share and other costs** directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

(iii) **Governance costs** - includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iv) **Redundancy costs** - The PCC made no redundancy payments during the reporting period.

(v) **Pensions** - The PCC recognise their responsibility to comply with Statutory Regulation to enrol into a qualifying pension fund any eligible employee who is not already an active member of such scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(vi) **Offsetting** - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

g) Fixed Assets

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

h) Current Assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

i) Tax Status

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

j) Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

2. TANGIBLE FIXED ASSETS

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	2022 Total £
Cost	01-Jan-22	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-22	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-22	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-22	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-22	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
Net Book Value	31-Dec-21	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022: None

31st December 2021: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations & Legacies					
Donations & Appeals	7,633		12,601	20,234	6,317
Gift Aid Donations	58,790	250	810	59,850	58,469
Gift Aid Tax Recoverable	14,648	19	2,609	17,276	13,505
Grants	2,641	-	7,500	10,141	2,346
Legacies	-	-	-	-	1,250
	83,712	269	23,520	107,501	81,887

b) Other Trading Activities

Church Hall & Room Letting	20,294	-	-	20,294	8,577
Fundraising Events	27,902	77	25	28,004	9,276
	48,196	77	25	48,298	17,853

c) Investments

Bank Interest	44	-	-	44	21
	44	-	-	44	21

d) Charitable Activities

Grants - Job Retention Scheme	-	-	-	-	2,545
Statutory Fees (Weddings, Funerals)	1,597	-	-	1,597	2,150
	1,597	-	-	1,597	4,695

e) Other Income

Insurance Claim Income	-	-	-	-	1,748
	-	-	-	-	1,748

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Charitable Activities					
Administrative Expenses	6,682	-	14	6,696	6,013
Church Repairs & Maintenance	2,830	501	17,791	21,122	16,383
Church Running Costs	3,435	-	-	3,435	2,257
Church Upkeep	5,634	-	196	5,830	5,553
Cleaning Costs	4,842	-	-	4,842	3,752
Clergy & Staff Costs	19,146	-	520	19,666	17,163
Cost of Church Services	5,931	-	-	5,931	2,849
Diocesan Common Fund	59,640	-	-	59,640	24,000
Education & Training	-	39	-	39	549
Fairs & Fundraising Costs	5,683	-	-	5,683	845
Hall Repairs & Maintenance	5,934	-	-	5,934	3,255
Hall Running Costs	4,284	-	1,000	5,284	2,703
Magazine Expenses	-	425	-	425	790
Organ Scholarship	-	145	255	400	-
Travel Expenses	125	-	-	125	52
Reimbursement of recharged shared expenses *	(2,330)	-	-	(2,330)	(2,629)
	121,836	1,110	19,776	142,722	83,535

* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	2022 £	2021 £
Intern	25	873
Parish Administrator	2,238	1,506
Telephone	-	54
Upkeep of services	-	14
Administration	67	129
Cleaning	-	53
	<u>2,330</u>	<u>2,629</u>

During 2021 the method of apportioning shared expenses between the two parishes was simplified, in order to avoid overstating expenditure that should be directly attributed to St Stephens Hounslow.

The actual amount invoiced to St Stephens Hounslow by the PCC of St Philip and St James, Whitton for shared and directly attributable costs is detailed in note 14.

	2022 £	2021 £
Invoiced to St Stephens Hounslow for shared and directly attributable costs	9,361	7,456
Less Hall Letting allowed on invoice	-	(125)
Less Re-imbursement by St Stephens Hounslow of recharged shared expenses (see above)	(2,330)	(2,629)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
b) Governance Costs					
Independent Examiners Fees	1,040	-	-	1,040	990
Insurance Costs	4,180	-	-	4,180	4,065
	5,220	-	-	5,220	5,055

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22	Income	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Building Fund	85,696	-	-	-	85,696
Children & Young People	4,715	-	146	-	4,569
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	1,027	-	500	-	527
New Hall Fund	465,000	-	-	-	465,000
Outreach	1,073	346	464	-	955
Reserve Contingency	12,000	-	-	-	12,000
	569,895	346	1,110	-	569,131

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Building Fund	84,446	1,250	-	-	85,696
Children & Young People	4,695	20	-	-	4,715
Clergy Retreats	-	500	116	-	384
Friends of St Philip and St James	1,136	417	526	-	1,027
Legacy Fund	67	-	67	-	-
New Hall Fund	465,000	-	-	-	465,000
Outreach	1,388	475	790	-	1,073
Reserve Contingency	12,000	-	-	-	12,000
	568,732	2,662	1,499	-	569,895

The Churches designated funds are represented by cash reserves held and fixed assets held and are to be expended as described above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22	Income	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Bench Appeal	1,635	178	1	-	1,812
Bereavement Café	-	250	-	-	250
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Church Re-ordering Benefact Trust Fund	-	7,500	3,120	-	4,380
Civic Pride Fund	196	-	196	-	-
Organ Repair Fund	12	14,673	14,685	-	-
Organ Scholar Support Fund	-	600	200	-	400
Playground Fencing Fund	1,000	-	1,000	-	-
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	176	344	520	-	-
Wickstone Fund	54	-	54	-	-
	53,670	23,545	19,776	-	57,439

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Bench Appeal	-	1,647	12	-	1,635
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Civic Pride Fund	5,000	-	4,804	-	196
Community Fund	15	-	15	-	-
Green Energy Consultation Fund	-	2,346	2,346	-	-
Organ Repair Fund	-	12	-	-	12
Playground Fencing Fund	-	1,000	-	-	1,000
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	335	-	159	-	176
Wickstone Fund	54	-	-	-	54
	56,001	5,005	7,336	-	53,670

The Bench Appeal Fund is to provide benches and sensory planting in our grounds as a lasting legacy of the Covid19 pandemic.

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The LBR Community Fund & LBR Civic Pride Fund are grants to be used for the improved access from the parish hall to the Church grounds.

The Green Energy Consultation Fund is a grant received from the Greater London Council to obtain a Conservation Consultation Report and a Heating Feasibility Study.

The Wickstone Fund comprises the collection and donations made following the death of Wendy Wickstone in June 2015. The fund purpose is the encouragement of young people within the ecclesiastical parish in their personal, moral and spiritual growth.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS (continued)

The Vicarage and Intern Fund represents donations to support a parish intern to be accommodated at St Stephen's Vicarage.

The Restricted funds are represented by current assets and liabilities and cash funds held by the PCC and are to be expended as specified above.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Cash at Bank and in Hand	61,833	104,131	61,943	227,907	214,268
	61,833	104,131	61,943	227,907	214,268

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Gift Aid Tax Recoverable	4,237	-	-	4,237	3,882
Prepayments	65	-	-	65	317
Rugby Parking	-	-	-	-	566
St Stephens Hounslow (note 14)	1,922	-	-	1,922	1,914
	6,224	-	-	6,224	6,679

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Deferred Income	3,430	-	-	3,430	2,740
Independent Examiners Fees	1,044	-	-	1,044	1,000
Sundry Creditors	5,107	-	3,120	8,227	5,669
Third Party Funds (note 14)	-	-	1,384	1,384	990
	9,581	-	4,504	14,085	10,399

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	162,607	57,439	220,046	210,548
	627,607	57,439	685,046	675,548

12. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Gross Wages and Salaries	12,058	11,376
Employer's National Insurance Costs	434	351
Employers Allowance	(434)	(351)
Employer Pension Contributions	1,589	-
	13,647	11,376

Employees who were engaged in each of the following activities:

	2022	2021
Activities in furtherance of organisation's objects	1	1

The organisation operates a PAYE scheme to pay all employed members of staff and the organisation also employs members of staff on a self employed basis. No employees received emoluments in excess of £60,000. (2021: None).

13. PAYMENTS TO PCC MEMBERS

The incumbent received working expenses totalling £1,308 (2021: £1,202) and the water rates and telephone expenses paid for the vicarage by the church totalled £1,614 (2021: £1,459). These expenses were necessarily incurred in connection with the incumbent's ministerial duties.

One PCC Member Mr M Croucher provided services to the PCC in the form of design and printing, through a limited company of which he is a director. The amount paid in 2022 was £760. These services were provided in addition to carrying out normal PCC Member duties. This payment is permitted under the provisions of the Charities Act 2006. He was not paid for being a PCC Member.

Apart from reimbursement of charitable expenditure such as reimbursement of minor items, mainly consumables, purchased on behalf of and with prior agreement of the PCC, no other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

14. THIRD PARTY (AGENCY) FUNDS

The PCC collected and paid out funds on behalf of other charities, individuals and organisations. The Trustees have no control over the funds.

Funds received and paid out as agent were as follows:

	2022 £	2021 £
Balance brought forward 1 January 2022	990	421
Receipts	6,323	11,795
Expenditure	5,929	11,226
Balance still to pay over at 31 December 2022	1,384	990

Funds paid out of behalf of St Stephens Hounslow, and subsequently reimbursed were as follows:

	2022 £	2021 £
Balance brought forward as due to the PCC at 1 January 2022	1,914	1,907
Expenditure on shared expenses	4,624	2,629
Expenditure that can be directly attributed to St Stephens, Hounslow	4,737	4,702
Reimbursement received	(9,353)	(7,324)
Balance still to be reimbursed to the PCC at 31 December 2022	1,922	1,914

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**PAROCHIAL CHURCH COUNCIL OF
ST PHILIP & ST JAMES, WHITTON**

REGISTERED CHARITY NUMBER: 1144696



Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1144696
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021

ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time from the 1st January 2021 until the date of this report are as follows. Fr David was keen for all to remain on the PCC due to the operational effects of Covid during 2020 and all agreed. Linda Schubert was also specifically asked to stay on a further year in her office as Church Warden, to which she agreed.

PCC TRUSTEES AT 31ST DECEMBER 2021

EX-OFFICIO

Incumbent – The Reverend David Cloake (Chair)
Fr Vernon Fray – Associate Priest
LLM Sue Hodder-Hesling
LLM Mr Peter Lee
Warden – Mrs Linda Schubert
Warden – Mr Chris Raymond
Ms Rosemary Hodi – Deanery Synod Representative
Mr Ken Riley – Deanery Synod Representative
Mrs Anne-Marie Philp – Deanery Synod Representative

ELECTED MEMBERS

Mr Robert Arney
Mrs Angela Bowman
Mr Mark Croucher
Mr Colin Downey
Mrs Jan Furze – Hon PCC Treasurer
Mrs Jane Lewis – Hon PCC Clerk of Works
Mrs Karen Mackay – Hon PCC Secretary
Mr Chris Penson
Mr Ian Swann

OBSERVER

Mr Nathan Barrett – Internship
Fr Christopher Henley – Associate Priest

LEGAL STATUS

Registered Charity

GOVERNING INSTRUMENT

Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.

OBJECTS

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

REGISTERED ADDRESS

The Vicarage
205 Kneller Road
Whitton
Twickenham
Middlesex
TW2 7DY

BANKERS

Barclays Bank Plc
Hounslow
Leicestershire
LE87 2BB

INDEPENDENT EXAMINER

Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2021, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. 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 accounts 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 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 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 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have 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.

Independent Examiners Limited
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 1st April.....2022

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

ADDITIONAL STATEMENT RELEVANT TO THE 2021 ONGOING 'COVID-19' PANDEMIC

Impact of COVID-19

The COVID-19 pandemic has again limited much of what we have been able to provide or undertake given that the very nature of our charitable work is predicated upon close proximity human contact and gatherings. This has had a direct impact upon both our stated activities but also on the activities that constitute our fundraising endeavours which are also suspended and have been for over two years. The income of the charity was 70%, compared to 30% in 2020, and although cost generation is likewise reduced due to closure, we are still working hard to mitigate a potential deficit by reducing standing payments to partner organisations like the Diocese of London. HM Government's Furlough Scheme continued to enable us to retain our sole employee so that we are in a better position to return to our normal activities and fundraising efforts.

A salient advantage of the pandemic has been felt in our diversification into the online and virtual world where we are still regularly found in the provision of worship services for members and those beyond, as well as other outreach initiatives. Our move to a virtual existence has started generating modest sums in terms of income, but more importantly, the stated aims of the charity are still being met in our community and we will continue these remote provisions going forward, even as lockdown restrictions lift.

It is widely understood by users and stakeholders of the charity the difficulties that we are continuing to endure, to an extent. Officers and trustees of the charity remain realistic in their reporting and in the choices that have needed to be made during the ongoing pandemic to date.

AIMS AND PURPOSES

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend David Cloake, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

During this year we agreed a PCC Objective which is stated on every Agenda to remind the members of the content and which is as follows:

"As elected representatives, we strive to promote God's mission, working with our clergy to enable effective communication, in creating a welcoming and inclusive church that reaches out to the congregation, community and the wider church family. We work within the governance and legal frameworks required to create a safe and compliant parish, and acting as stewards of our estate and assets."

When planning our activities for a normal year, we consider the Commission's guidance on public benefit and particularly the supplementary guidance of charities for the advancement of religion. Particularly, in normal times, we endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools.
- Receiving visiting groups into church to talk about the building and its purpose.

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

For this year, with the Covid-19 Pandemic sadly continuing to a certain extent, things have been very different. In taking the bullet points above in turn, we have made changes to the offering of services etc, as follows:

- We installed a camera in the church at the beginning of 2020 and we continue to live-stream services via Facebook which has meant that a greater number have been able to watch the services from outside our usual congregation as well as those who haven't yet had the confidence to return to church.
- For the provision of sacred space, we have opened the church for private prayer, with some Covid-19 Health & Safety guidance still in place in accordance with Government Regulations.
- Pastoral work has, in the main, been made via the phone. In most cases Last Rites have been achieved in person but arrangements for funerals has been split between face to face meeting and over the phone.
- With the above live-streaming in place, we have been able to continue our teaching of Christianity and have reached a far larger number of people than in normal times. We have also continued our Pilgrim Bible Study Groups using the on-line Zoom facility which has worked very well under the guidance of our LLM Peter Lee.
- Face to face contact with schools has begun toward the end of this year also.
- As for church visits and outreach, this has begun again. The Bereavement Café has taken place every first Sunday of the month throughout the year and has been an enormous success, drawing in up to a dozen people at each gathering.

WORSHIP AND PRAYER

Our PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller week day services provide a quiet, intimate and reflective environment for worship whilst opportunities are provided for people to engage in larger services that involve our choir, our Junior Church, a once a month family friendly service, the content including considered lay involvement and other stakeholder groups within our parish.

This year, we have been able to re-introduce the above, but not yet the Healing Service and the Walsingham Mass. We were also able to hold the service of Nine Lessons & Carols, together with reinstating the Midnight Mass Service.

Baptisms and Weddings have taken place with necessary restrictions during the year as dictated by the Government / Church of England. The parish continues to produce a service booklet for the different times of the Church's year and choir / congregation singing has been allowed towards the end of the year with masks still being worn. Our Vicar, Fr David, and others, have continued to keep members of the parish up to date with email communications via Church Suite, Facebook and of course our Parish website.

People of all ages and spiritual backgrounds are welcomed into our services. There are currently 168 members named on our Church Electoral Roll, a number that has risen steadily in recent years. The average weekly attendance, counted during October, was 96, with this number moderately increasing via our Facebook live-streaming facility.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live and with the changing restrictions these numbers include nine baptisms and three weddings, along with 13 funerals held in Church, plus 39 externally at cemeteries or the crematoria, as per the numbers in our annual Statistics for Mission submission.

THE PARISH HALL

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall, is that it allows the parish to support third-party organisations through discounted or pro-bono use for their own charitable ends. We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. Also, the needs of young families and children of all ages as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a local Polling Station in local, national and international elections.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

From Spring of this year, we have been able to recommence our monthly Saturday Bacon Buttie Coffee Mornings which have been well attended across the year. We also held a Quiz Night in October which was overwhelmingly attended there was no report of attendees contracting Covid afterwards, which was a confidence booster in thinking about introducing other fundraising events. We therefore decided to hold our extremely popular Christmas Lunch on 12th December which was equally well attended, together with refreshments served after the Service of Nine Lessons & Carols on the 19th December. We were also able to reinstate and hold the Midnight Mass service this year.

We have also been able to commence offering the hall for hire to the local community for family functions, children's parties, and other one-off events throughout the year.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, all of which are open to the wider community.

PASTORAL CARE

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and during this pandemic, as mentioned above, we have continued to keep in touch with the isolated and elderly by regular phone contact.
- We have been unable to offer home Communion to those who request it but hope to re-introduce this in 2022.
- LLM Sue Hodder-Hesling is Chair of our Pastoral Group and as directed by Church of England guidance, we have been able to keep our Bereavement Café open, with the necessary restrictions in place and which has been welcomed by those who attended.

MISSION AND EVANGELISM

In recent years, we have continued to evolve from an inward-looking parish community concerned with self-preservation, to one that is outward-looking. Primarily through donated time in our Parish Hall, we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the marginalized, the needs of young and new families, reaching out to the lonely, fostering reciprocal relationships with the uniformed organisations, as well as various charity events. During 2021 this has recommenced which has been appreciated by those concerned.

In evangelistic terms, we continue to publish and distribute a termly newsletter – Faith Book – to the large majority of homes within the parish boundaries which has been welcomed by our community. In addition to this, we strive to commit to writing to each home specifically once a year assuring them of our prayers for them and offering them an opportunity to engage in that process on their terms. These two initiatives have yielded good fruit in the last couple of years.

Our worship is not confined to the church building. We have worked hard to initiate and nurture a regular spiritual presence on the DERA Estate on the far border of the parish, itself dissected from the rest of the parish by a significant dual carriageway. In normal times we regularly facilitate and lead services and social events that are usually well supported and some of these have been reinstated towards the end of 2021.

We have also continued our relationship with the Whitton Business Association, attending their meetings regularly. They are offered space in our Faith Book publication to enable them to continue to promote their Association.

ECUMENICAL RELATIONSHIPS

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone at Christmas. Again, this year this took the form of a 'Take-Away' with volunteers cooking the meal in our Parish Hall and other volunteers driving to deliver a full Christmas meal, along with a Goodie Bag of festive gifts. This has been very much appreciated by all those who receive it, not only for the meal but also for the chance, even for a brief ten or so minutes, to be able to chat to someone else on such an important day.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

The other form of outreach which normally takes place is a 'Walk of Witness' through Whitton High Street on Good Friday, culminating at our Church for a service, coffee and hot cross buns. This sadly couldn't take place this year.

We usually meet as neighbouring churches for worship, often within the context of the Week of Prayer for Christian Unity in January. We also enjoy close relations with local Inter-faith groups in this ethnically diverse area and will continue to do this in more normal times and have great hopes for 2022.

FINANCIAL REVIEW

General Fund – Income

Due to Covid-19 restrictions attendance numbers at services and therefore opportunities for casual giving have been greatly reduced. Social functions and fundraising activities were not able to resume until mid year and were controlled to lower numbers attending. Compared to pre covid figures only 35% of fundraising and 35% of hall letting was achieved

The parish is very fortunate to be supported by regular givers who provide 1/3 of a normal year's income. This has been maintained throughout the pandemic and has increased this year as more givers have joined the scheme.

Online and contactless giving facilities are gradually replacing loose plate collections as a preferred way of giving

The government Job Retention Grant (Furlough) continued to support the employment of our Parish Administrator until a return to normal working was possible.

Overall, income achieved was only 70% of 2019 pre-covid figures - a shortfall of £38,000.

General Fund – Expenditure

Fixed costs such as insurance, administration and communication were maintained and as normal activities resumed variable costs on heating and lighting, cleaning, church services returned to normal levels.

The predicted shortfall of income was mitigated by a reduction in Common Fund payments to the Diocese of London. As a result only £24,000 of the £85,200 requested was paid. (28%).

Overall, expenditure was reduced to £79,000 - 60% of pre covid figures

The resulting net surplus of £18,000 on General Fund will be retained for expenditure on planned maintenance projects including replacement of the church central heating boilers and major repairs to the church organ that have not been possible during the current situation and have been held over until 2022.

RESTRICTED FUNDS – Funds given for a specific purpose

LBR Civic Pride Fund – £4,800 has been spent on improvements to the church grounds as provided by the Civic Pride Fund. A kerb has been installed to part of Vicarage Road and paths and railings fitted to the new hall doors.

Bench Appeal – The Covid pandemic has affected us all and this is to provide benches and sensory planting in our church grounds as a lasting legacy for our community to enjoy - £1634 raised so far.

GLC Green Energy Grant – a grant of £5625 was received and £2346 spent on a Conservation Consultation Report and a Heating Feasibility Study. The unspent balance of £3279 was returned to the GLC

Playground Fencing – a donation of £1000 has been received from the SSPJ Women's Group towards the cost of installing playground fencing to enclose an area of the church grounds outside the new hall doors

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £35,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Covid-19

The financial effects of Covid-19 have been mitigated in 2021 by reduction of the Common Fund payment to the Diocese. Although Covid-19 continues to have financial impact its effects are diminishing and the financial position remains positive.

Financial policies have been reviewed and considered adequate.

VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting Fr David Cloake and Helen Bott, who is our salaried Parish Administrator. Members of the parish also offer time and talent on a voluntary basis. The Vicar would like to thank all members of the parish community who give so generously of their time and talents, often quietly and diligently, and without expectation of recognition but more especially during the past year when life has again been challenging for all, both spiritually and personally, especially as restrictions have been updated/changed/lifted during the year so flexibility has been key.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At St Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll and stand for election to the PCC and who are over the age of 16 years.

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. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Finance, Estates, Children, Young People & Families, Communications, Outreach, Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met seven times during the year with an average attendance of 82%. Given its wide responsibilities the PCC has, as described, constituted Working Groups who advise, research and make proposals on matters ready for the full consideration of the PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish. Three of the PCC meetings were jointly held with the St Stephen's PCC, three were held via Zoom and four were able to be held in person in the hall, church or office during the year.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**TRUSTEES' ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

MEMORANDUM OF UNDERSTANDING REGARDING ST STEPHEN HOUNSLOW

From April 2020, and at the invitation of the Bishop of Kensington, the Reverend David Cloake was licensed as the Priest-in-Charge of St Stephen's Parish in Hounslow whilst remaining Vicar of Ss Philip & James Parish Whitton (the neighbouring parish) – becoming thereby chair of both Parochial Church Councils.

This arrangement brings with it an informal understanding that both parishes will work more closely together in the spirit of mutual support and thriving. Various mechanisms exist to support Revd Cloake's ministry – the employment of a Personal Assistant, payment of pre-agreed expenses, the placement of a ministry intern among them – which are now split between both parishes in line with the division of his time. This partnership has evolved a need for expenses for both parishes to be born initially by one or other, and for reimbursement payments to be made between the parishes on occasion. This arrangement was agreed by both Councils at their respective meetings in 2020.

The accepted ratio used in splitting shared expenses is based upon the Electoral Roll numbers at both parishes at the beginning of this arrangement: 83% Ss Philip & James, 17% St Stephen's. This will be reviewed annually in order to maintain the correct split.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

Trustees Responsibilities

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 22nd MARCH 2022

Signed on their behalf by Trustee



Printed Name: Revd David Cloake - Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME FROM:						
Donations & Legacies	3a	74,737	2,145	5,005	81,887	184,947
Other Trading Activities	3b	17,336	517	-	17,853	17,147
Investments	3c	21	-	-	21	21
Charitable Activities	3d	4,695	-	-	4,695	4,886
TOTAL INCOME		98,537	2,662	5,005	106,204	207,001
EXPENDITURE ON:						
Charitable Activities	4a	74,700	1,499	7,336	83,535	92,757
Governance Costs	4b	5,055	-	-	5,055	5,039
TOTAL RESOURCES USED		79,755	1,499	7,336	88,590	97,796
NET INCOME/(EXPENDITURE)		18,782	1,163	(2,331)	17,614	109,205
NET MOVEMENT IN FUNDS		18,782	1,163	(2,331)	17,614	109,205
Balances Brought Forward		33,201	568,732	56,001	657,934	548,729
Transfer Between Funds		-	-	-	-	-
BALANCES CARRIED FORWARD		51,983	569,895	53,670	675,548	657,934

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

The notes on pages 14 to 23 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

BALANCE SHEET
AS AT 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Assets						
Tangible Assets	2	-	465,000	-	465,000	465,000
Current Assets						
Debtors & Prepayments	8	6,490	37	152	6,679	7,422
Cash at Bank and in Hand	7	54,902	104,858	54,508	214,268	189,501
Total Current Assets		61,392	104,895	54,660	220,947	196,923
Creditors: Due Within One Year	9	9,409	-	990	10,399	3,989
NET CURRENT ASSETS		51,983	104,895	53,670	210,548	192,934
TOTAL ASSETS less current liabilities		51,983	104,895	53,670	210,548	192,934
Creditors: Due in More than One Year	10	-	-	-	-	-
NET ASSETS		51,983	569,895	53,670	675,548	657,934
Funds of the Charity						
Unrestricted Funds		51,983	-	-	51,983	33,201
Designated Funds	5	-	569,895	-	569,895	568,732
Restricted Funds	6	-	-	53,670	53,670	56,001
		51,983	569,895	53,670	675,548	657,934

Approved by the Trustees on 22nd Dec 2022

Signed on their behalf by Trustee

Printed Name: Revd David Cloake – Chair

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements & Assessment of Going Concern

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 3.

b) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

c) Fund accounting

PCC funds are required to be analysed under specific headings, as follows.

General funds represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

Designated funds are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

Restricted funds are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

d) Accounting Requirements

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

e) Income

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

(v) **Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vi) **Government grants** - The PCC has received government grants in this financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

f) Application of Resources

(i) **Grants and outward giving** are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) **Parish share and other costs** directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

(iii) **Governance costs** - includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iv) **Redundancy costs** - The PCC made no redundancy payments during the reporting period.

(v) **Pensions** - The PCC recognise their responsibility to comply with Statutory Regulation to enrol into a qualifying pension fund any eligible employee who is not already an active member of such scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. There were no eligible employees during this financial year.

(vi) **Offsetting** - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

g) Fixed Assets

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

h) Current Assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

i) Tax Status

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

j) Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

2. TANGIBLE FIXED ASSETS

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	2021 Total £
Cost	01-Jan-21	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-21	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-21	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-21	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-21	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
Net Book Value	31-Dec-20	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021: None

31st December 2020: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations & Legacies					
Donations & Appeals	2,892	895	2,530	6,317	35,626
Gift Aid Donations	58,469	-	-	58,469	57,565
Gift Aid Tax Recoverable	13,376	-	129	13,505	15,854
Grants	-	-	2,346	2,346	-
Legacies	-	1,250	-	1,250	75,902
	74,737	2,145	5,005	81,887	184,947

b) Other Trading Activities

Church Hall & Room Letting	8,577	-	-	8,577	9,030
Fundraising Events	8,759	517	-	9,276	8,117
	17,336	517	-	17,853	17,147

c) Investments

Bank Interest	21	-	-	21	21
	21	-	-	21	21

d) Charitable Activities

Grants - Job Retention Scheme	2,545	-	-	2,545	4,734
Statutory Fees (Weddings, Funerals)	2,150	-	-	2,150	152
	4,695	-	-	4,695	4,886

e) Other Income

Insurance Claim Income	1,748	-	-	1,748	-
	1,748	-	-	1,748	-

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Charitable Activities					
Administrative Expenses	6,001	-	12	6,013	6,514
Church Repairs & Maintenance	10,725	593	5,065	16,383	5,001
Church Running Costs	2,257	-	-	2,257	1,378
Church Upkeep	3,453	-	2,100	5,553	2,323
Cleaning Costs	3,752	-	-	3,752	2,552
Clergy & Staff Costs	16,888	116	159	17,163	17,818
Cost of Church Services	2,849	-	-	2,849	3,525
Diocesan Common Fund	24,000	-	-	24,000	37,800
Education & Training	549	-	-	549	397
Fairs & Fundraising Costs	845	-	-	845	3,434
Hall Repairs & Maintenance	3,255	-	-	3,255	12,714
Hall Running Costs	2,703	-	-	2,703	2,509
Magazine Expenses	-	790	-	790	-
Missionary & Charitable Giving	-	-	-	-	654
Reimbursement of recharged shared expenses *	(2,629)	-	-	(2,629)	(3,862)
	74,700	1,499	7,336	83,535	92,757

* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	2021 £	2020 £
Intern	873	2,197
Parish Administrator	1,506	323
Materials	-	169
Telephone	54	25
Upkeep of services	14	421
Administration	129	354
Office and other costs	-	163
Cleaning	53	210
	2,629	3,862

During 2021 the method of apportioning shared expenses between the two parishes was simplified, in order to avoid overstating expenditure that should be directly attributed to St Stephens Hounslow.

The actual amount invoiced to St Stephens Hounslow by the PCC of St Philip and St James, Whitton for shared and directly attributable costs during 2021 was as follows:

	2021 £
Invoiced to St Stephens Hounslow for shared and directly attributable costs	7,456
Less Hall Letting allowed on invoice	(125)
Less Re-imbursement by St Stephens Hounslow of recharged shared expenses (see above)	(2,629)
Remaining amount included within third party and agency funds paid out (see note 14)	4,702

b) Governance Costs

Independent Examiners Fees	990	-	-	990	1,000
Insurance Costs	4,065	-	-	4,065	4,039
	5,055	-	-	5,055	5,039

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Building Fund	84,446	1,250	-	-	85,696
Children & Young People	4,695	20	-	-	4,715
Clergy Retreats	-	500	116	-	384
Friends of St Philip and St James	1,136	417	526	-	1,027
Legacy Fund	67	-	67	-	-
New Hall Fund	465,000	-	-	-	465,000
Outreach	1,388	475	790	-	1,073
Reserve Contingency	12,000	-	-	-	12,000
	568,732	2,662	1,499	-	569,895

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	£	£	£	£
Building Fund	3,544	80,902	-	-	84,446
Children & Young People	4,695	-	-	-	4,695
Clergy Retreats	15	-	15	-	-
Friends of St Philip and St James	1,116	20	-	-	1,136
Legacy Fund	612	-	545	-	67
New Hall Fund	465,000	-	-	-	465,000
Outreach	- 124	1,512	-	-	1,388
Reserve Contingency	12,000	-	-	-	12,000
	486,858	82,434	560	-	568,732

The Churches designated funds are represented by cash reserves held and fixed assets held and are to be expended as described above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Bench Appeal	-	1,647	12	-	1,635
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Civic Pride Fund	5,000	-	4,804	-	196
Community Fund	15	-	15	-	-
Green Energy Consultation Fund	-	2,346	2,346	-	-
Organ Repair Fund	-	12	-	-	12
Playground Fencing Fund	-	1,000	-	-	1,000
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	335	-	159	-	176
Wickstone Fund	54	-	-	-	54
	56,001	5,005	7,336	-	53,670

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	£	£	£	£
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	-	25,000	-	-	25,000
Church Sound & Technology Fund	3,262	-	3,262	-	-
Civic Pride Fund	5,000	-	-	-	5,000
Community Fund	7,718	-	7,703	-	15
Pastoral Assistant Fund	1,546	-	1,546	-	-
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	-	662	327	-	335
Wickstone Fund	54	-	-	-	54
	43,177	25,662	12,838	-	56,001

The Bench Appeal Fund is to provide benches and sensory planting in our grounds as a lasting legacy of the Covid19 pandemic.

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The LBR Community Fund & LBR Civic Pride Fund are grants to be used for the improved access from the parish hall to the Church grounds.

The Green Energy Consultation Fund is a grant received from the Greater London Council to obtain a Conservation Consultation Report and a Heating Feasibility Study.

The Wickstone Fund comprises the collection and donations made following the death of Wendy Wickstone in June 2015. The fund purpose is the encouragement of young people within the ecclesiastical parish in their personal, moral and spiritual growth.

The Vicarage and Intern Fund represents donations to support a parish intern to be accommodated at St Stephen's Vicarage.

The Restricted funds are represented by current assets and liabilities and cash funds held by the PCC and are to be expended as specified above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at Bank and in Hand	54,902	104,858	54,508	214,268	189,501
	54,902	104,858	54,508	214,268	189,501

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Grants Receivable	-	-	-	-	345
Gift Aid Tax Recoverable	3,693	37	152	3,882	3,737
Hall Letting	-	-	-	-	895
Prepayments	317	-	-	317	538
Rugby Parking	566	-	-	566	-
St Stephens Hounslow (note 14)	1,914	-	-	1,914	1,907
	6,490	37	152	6,679	7,422

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Deferred Income	2,740	-	-	2,740	1,125
Independent Examiners Fees	-	-	-	-	1,000
Sundry Creditors	6,669	-	-	6,669	1,443
Third Party Funds (note 14)	-	-	990	990	421
	9,409	-	990	10,399	3,989

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	156,878	53,670	210,548	192,934
	621,878	53,670	675,548	657,934

12. STAFF COSTS AND NUMBERS

	2021 £	2020 £
Gross Wages and Salaries	11,376	11,375
Employer's National Insurance Costs	351	362
Employers Allowance	(351)	(362)
Pension Contributions	-	-
	11,376	11,375

Employees who were engaged in each of the following activities:

	2021	2020
Activities in furtherance of organisation's objects	1	1

The organisation operates a PAYE scheme to pay all employed members of staff and the organisation also employs members of staff on a self employed basis. No employees received emoluments in excess of £60,000. (2020: None).

13. PAYMENTS TO PCC MEMBERS

The incumbent received working expenses totalling £1,202 (2020: £802) and the water rates and telephone expenses paid for the vicarage by the church totalled £1,459 (2020: £1,198).

Apart from reimbursement of charitable expenditure incurred on behalf of the PCC, no other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

14. THIRD PARTY (AGENCY) FUNDS

The PCC collected and paid out funds on behalf of other charities, individuals and organisations. The Trustees have no control over the funds.

Funds received and paid out as agent were as follows:

	2021 £
Balance brought forward 1 January 2021	421
Receipts	11,795
Expenditure	11,226
Balance still to pay over at 31 December 2021	990

Funds paid out of behalf of St Stephens Hounslow, and subsequently reimbursed were as follows:

	2021 £
Balance brought forward as due to the PCC at 1 January 2021	1,907
Expenditure on shared expenses (net, after allowing for hall letting income)	2,629
Expenditure that can be directly attributed to St Stephens, Hounslow	4,702
Reimbursement received	(7,324)
Balance still to be reimbursed to the PCC at 31 December 2021	1,914

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**PAROCHIAL CHURCH COUNCIL OF
ST PHILIP & ST JAMES, WHITTON**

REGISTERED CHARITY NUMBER: 1144696



Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1144696
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
PCC TRUSTEES AT 31ST DECEMBER 2020	Incumbent – The Reverend David Cloake (Chair) Fr Vernon Fray – Associate Priest Fr Christopher Henley - Associate Priest LLM Sue Hodder-Hesling LLM Mr Peter Lee Warden – Mrs Linda Schubert Warden – Mr Chris Raymond Ms Rosemary Hodi – Deanery Synod Representative Mr Ken Riley – Deanery Synod Representative Mrs Anne-Marie Philp - Deanery Synod Representative
ELECTED MEMBERS	Mr Robert Arney Mrs Angela Bowman Mr Mark Croucher Mrs Liz Dexter (until the rearranged APCM held 18.10.20) Mr Colin Downey Mrs Jan Furze – Hon PCC Treasurer Mrs Jane Lewis - Hon PCC Clerk of Works Mrs Karen Mackay – Hon PCC Secretary Mr Chris Penson Mr Ian Swann
OBSERVER	Mr Nathan Barrett - Internship
LEGAL STATUS	Registered Charity
GOVERNING INSTRUMENT	Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.
OBJECTS	Promoting in the ecclesiastical parish the whole mission of the Church.
REGISTERED ADDRESS	The Vicarage 205 Kneller Road Whitton Twickenham Middlesex TW2 7DY
BANKERS	Barclays Bank Plc Hounslow Leicestershire LE87 2BB
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2020, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. 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 accounts 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 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 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 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have 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.

Independent Examiners Limited
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 11th March 2021

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

ADDITIONAL STATEMENT RELEVANT TO THE 2020 COVID-19 YEAR

Impact of COVID-19

The COVID-19 pandemic has limited much of what we are able to provide or undertake given that the very nature of our charitable work is predicated upon close proximity human contact and gatherings. This has a direct impact upon both our stated activities but also on the activities that constitute our fundraising endeavours which are also suspended and have been for nearly a year. The income of the charity is reduced by over 30%, and although cost generation is likewise reduced due to closure, we are still working hard to mitigate a potential deficit by reducing standing payments to partner organisations like the Diocese of London. HM Government's Furlough Scheme has enabled us to retain our sole employee so that we are in a better position, when the time is right, to return to our normal activities and fundraising efforts.

A salient advantage of the pandemic has been felt in our diversification into the world online and virtual world where we are now regularly found in the provision of worship services for member and those beyond as well as other outreach initiatives. Our move to a virtual existence has started generating modest sums in terms of income, but more importantly, the stated aims of the charity are still being met in our community.

It is widely understood by users and stakeholders of the charity the difficulties that we are enduring. Officers and trustees of the charity have been realistic in their reporting and in the choices that have needed to be made during the pandemic to date.

AIMS AND PURPOSES

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend David Cloake, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

When planning our activities for a normal year, we consider the Commission's guidance on public benefit and particularly the supplementary guidance of charities for the advancement of religion. Particularly, in normal times, we endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all
- The provision of sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools
- Receiving visiting groups into church to talk about the building and its purpose

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds.

For this year, with the Covid-19 Pandemic, things have been very different. In taking the bullet points above in turn, we have made changes to the offering of services etc as follows:

At the beginning of 2020 we were fortunate to have been able to install a camera in the church. This meant that, during the initial lockdown and when priests could enter the church, services could be live-streamed via Facebook, with or without the restricted numbers of congregation in attendance. During other times when the church was closed, as directed by the Church of England and the Government, services such as Morning and Evening Prayer and other Eucharistic services (twice weekly) have been streamed from the vicarage and homes of other members of the clergy team. This has enabled our regular worshippers to retain their spiritual enrichment. In live-streaming services, this has meant that a greater number have been able to watch the services from outside our usual congregation. We also facilitate those who aren't on social media by using a dial in service where they can listen to the service via their phone.

- For the provision of sacred space, we have, when allowed, been able to open the church for private prayer, with Covid-19 Health & Safety guidance in place in accordance with Government Regulations.
- Pastoral work has, in the main, been made via the phone. In most cases Last Rites have been achieved in person but arrangements for funerals has mainly been via a phone call.
- With the above live-streaming in place, we have been able to continue our teaching of Christianity and have reached a far larger number of people than in normal times. We have also moved our Pilgrim Bible Study Groups to the on-line Zoom facility which has worked very well under the guidance of our LLM Peter Lee.
- With the Schools having been closed for a large part of the year it has been a challenging time for any religious contact.
- As for church visits and outreach, this has generally been put on hold. The Clergy has offered Saturday Morning Zoom 'Coffee & Chats' where members of the congregation have been able to 'virtually' meet and talk about all manner of subjects, with the inclusion of quizzes, on occasions.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

WORSHIP AND PRAYER

Our PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller services provide a quiet, intimate and reflective environment for worship whilst opportunities are provided for people to engage in larger services that involve our choir, our Junior Church, a once a month family friendly service content which have included considered lay involvement and other stakeholder groups within our parish.

This year, obviously, things have been very different but we have still been able to engage with all members of our community in the various ways, as mentioned above.

We have specific Covid-19 safe arrangements in place for baptisms although there have obviously been very few due to the restriction on numbers attending and for any celebration afterwards. The parish continues to produce a service booklet for the different times of the Church's year but this year has been an abridged standardised version in line with the shortened service requirements. Our Vicar, Fr David, has continued to keep members of the parish up to date with email communications via Church Suite, Facebook and of course our Parish website.

People of all ages and spiritual backgrounds are welcomed into our services. There are currently 169 members named on our Church Electoral Roll, a number that has risen steadily in recent years. The average weekly attendance, counted during October, and with Covid-19 restrictions, was 44, with this number largely increasing via our Facebook live-streaming facility.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live although, will the current restrictions these numbers are low this year, being seven baptisms, one wedding, along with three funerals held in Church, plus 36 externally at cemeteries or the crematoria.

THE PARISH HALL

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall, is that it allows the parish to support third-party organisations through discounted or pro-bono use for its own charitable ends. We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. Also, the needs of young families and children of all ages as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a local Polling Station in local, national and international elections.

We are therefore looking forward to the time when we will be able to continue our mission to enable hospitality. This will take the form of being free of charge to some groups along with offering the space for hire to the local community for family functions, children's parties, and other one-off events throughout the year.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, all of which are open to the wider community and we look forward to the time when this can be reactivated once the Covid-19 restrictions are lifted. Just before lockdown a small number of the congregation re-decorated it, which means the Hall will be very welcoming when we are allowed to re-open.

PASTORAL CARE

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and during this pandemic. As mentioned above, we have kept in touch with the isolated and elderly by regular phone contact.
- LLM Sue Hodder-Hesling is Chair of our Pastoral Group and as directed by Church of England guidance, we have been able to keep our Bereavement Café open, with the necessary restrictions in place and which has been welcomed by those who have attended.

MISSION AND EVANGELISM

In recent years, we have moved from an inward-looking parish community concerned with self-preservation, to one that is outward-looking. Primarily through donated time in our Parish Hall, we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the marginalized, the needs of young and new families, reaching out to the lonely, fostering reciprocal relationships with the uniformed organisations, as well as various charity events. During 2020 this has been very limited but we fully intend to continue once again as soon as we are able.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

In evangelistic terms, we usually publish and distribute a termly newsletter – called Faith Book – to the large majority of homes within the parish boundaries. Unfortunately, for this year, where there have been no events as such the lack of material for the Faith Book has deemed it necessary to put this on hold, together with the restrictions for circulating paper material. In addition to this, we usually commit to writing to each home specifically once a year assuring them of our prayers for them, offering them an opportunity to engage in that process on their terms. These two initiatives have yielded good fruit in the last couple of years.

Our worship is not confined to the church building. We have worked hard to initiate and nurture a regular spiritual presence on an estate on the far border of the parish, itself dissected from the rest of the parish by a significant dual carriageway. In normal times we regularly facilitate and lead services and social events that are usually well supported and these will be reinstated when it is safe to do so.

We have also renewed our relationship with the newly formed Whitton Business Association, attending their meetings regularly and we will continue to offer them space within our Faith Book to promote their Association.

ECUMENICAL RELATIONSHIPS

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year, and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone at Christmas. This year this took the form of a 'Take-Away' with volunteers cooking the meal in our Parish Hall and other volunteers driving to deliver a full Christmas meal, along with a Goodie Bag of festive gifts. This was very much appreciated by all those who received it, not only for the meal but also for the chance, even for a brief ten or so minutes, to be able to chat to someone else on such an important day.

The other form of outreach which normally takes place is a 'Walk of Witness' through Whitton High Street on Good Friday, culminating at our Church for a service, coffee and hot cross buns. This sadly couldn't take place this year.

We usually meet as neighbouring churches for worship, often within the context of the Week of Prayer for Christian Unity in January. We also enjoy close relations with local Inter-faith groups in this ethnically diverse area and will continue to do this in more normal times.

FINANCIAL REVIEW

General Fund – Income

Due to Covid-19 restrictions the church building was closed for several months and when allowed to open attendance numbers at services were severely restricted and only one small wedding was conducted. Social functions and fundraising activities have not taken place since February. Opportunities for casual giving and fundraising have therefore been greatly reduced.

The parish is very fortunate to be supported by regular givers who provide 35% of income. This year 103% of budgeted regular giving has been maintained and the introduction of online and contactless giving facilities has enabled receipt of 75% of budgeted casual giving.

Only 30% of budgeted Fundraising and 35% of hall letting was possible

The government Job Retention Grant (Furlough) has supported the continued employment of our Parish Administrator.

Overall, 70% of total budgeted income was achieved - a shortfall of £41,000.

General Fund – Expenditure

The lockdown in March prompted a revision of the 2020 budget, when it became apparent that without remedial action the parish would run out of cash by August. It was therefore decided, with the agreement of the Diocese of London, to reduce Common Fund contributions and as a result only ££37,800 of the £85,200 requested was paid. (45%).

Building closures enabled a reduction in costs for general cleaning, gas, electric, water. Expenditure on insurance, administration and communication were maintained and new costs for live streaming services, online meetings and Covid-19 safety equipment and cleaning were incurred.

While the Parish hall was under enforced closure the opportunity was taken by a group of parish volunteers to redecorate the hall and a contractor engaged to resurface the wooden floor.

Overall, expenditure was reduced to £56,000 - 60% of budget.

The resulting net surplus of £15,000 on General Fund will be retained for expenditure on several planned building maintenance projects which have, due to covid-19 restrictions, had to be delayed until spring 2021.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

DESIGNATED FUNDS – allocated to a specific purpose by the PCC

A donation of £5,000 and legacies totalling £76,715 were received and designated to the Building Fund.

RESTRICTED FUNDS – Funds given for a specific purpose

A further generous donation of £25,000 has been received to the Church Reordering Fund.

£7,703 was spent from the LBR Community Fund Grant on the installation of new doors to the grass side of the parish hall.

The parish is part supporting an Intern from the Kensington Ministry Experience Scheme which has been funded from the Pastoral Assistant Fund.

Last year's fortuitous installation of the new Church Sound System and the balance remaining in the fund enabled the additional installation of a camera for live streaming church services.

Special Collections and Donations

The Harvest collection raised £525 for Spear, supporting homelessness to independence; £85 was collected for the Royal British Legion Poppy Appeal and £43 to Art & Soul.

Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £35,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Covid-19

The financial effects of Covid-19 have been mitigated in 2020 by reduction of the Common Fund payment to the Diocese. Financial policies have been reviewed and updated.

VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting Fr David Cloake and Helen Bott who is our Parish Administrator. Members of the parish also offer time and talent on a voluntary basis. The Vicar would like to thank all members of the parish community who give so generously of their time talents, often quietly and diligently, and without expectation of recognition but more especially during the past year when life has been challenging for all, both spiritually and personally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At Ss Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll 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. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Finance, Estates, Children, Young People & Families, Communications, Outreach, Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met five times during the year with an average attendance of 83%. Given its wide responsibilities the PCC has, as described, constituted working groups who advise, research and make proposals on matters ready for the full consideration of the

PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish. Two of these meetings were during the Covid-19 lockdown and were therefore successfully held via Zoom.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time from the 1st January 2020 until the date of this report are:

Ex Officio

- Incumbent and PCC Chair - The Reverend David Cloake
- Associate Priest - Fr Vernon Fray
- Associate Priest - Fr Christopher Henley
- LLM Mrs Sue Hodder-Hesling
- LLM Mr Peter Lee
- Warden - Mr Chris Raymond
- Warden - Mrs Linda Schubert
- Deanery Synod Representative - Ms Rosemary Hodi
- Deanery Synod Representative - Mrs Anne-Marie Philp
- Deanery Synod Representative - Mr Ken Riley

Elected Members

- Mr Robert Arney
- Mrs Angela Bowman
- Mr Mark Croucher
- Mrs Liz Dexter (until the re-arranged APCM held 18.10.2020)
- Mr Colin Downey
- Mrs Jan Furze - Hon PCC Treasurer
- Mrs Jane Lewis - Hon PCC Clerk of Works
- Mrs Karen Mackay - Hon PCC Secretary
- Mr Chris Penson
- Mr Ian Swann

Observer

- Mr Nathan Barrett - Internship

Trustees Responsibilities

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 4th March 2021.....

Signed on their behalf by Trustee Jan Furze.....
Printed Name: Mrs Jan Furze - Treasurer

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES						
Donations & Legacies	3a	81,855	82,164	25,662	189,681	118,145
Activities for Generating Funds	3b	16,877	270	-	17,147	50,552
Investment Income	3c	21	-	-	21	21
Charitable Activities	3d	152	-	-	152	3,324
TOTAL INCOMING RESOURCES		98,905	82,434	25,662	207,001	172,042
RESOURCES USED						
Cost of Charitable Activities	4a	83,398	560	12,838	96,796	156,173
Governance Costs	3b	1,000	-	-	1,000	4,927
TOTAL RESOURCES USED		84,398	560	12,838	97,796	161,100
NET INCOMING RESOURCES		14,507	81,874	12,824	109,205	10,942
NET MOVEMENT IN FUNDS		14,507	81,874	12,824	109,205	10,942
Balances Brought Forward		18,694	486,858	43,177	548,729	537,787
Transfer Between Funds		-	-	-	-	-
BALANCES CARRIED FORWARD		33,201	568,732	56,001	657,934	548,729

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

The notes on pages 12 to 20 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Fixed Assets						
Tangible Assets	2	-	465,000	-	465,000	465,000
Current Assets						
Debtors & Prepayments	8	7,379	18	25	7,422	4,067
Cash at Bank and in Hand	7	29,390	103,714	56,397	189,501	89,170
Total Current Assets		36,769	103,732	56,422	196,923	93,237
Creditors: Due Within One Year	9	3,568	-	421	3,989	9,508
NET CURRENT ASSETS		33,201	103,732	56,001	192,934	83,729
TOTAL ASSETS less current liabilities		33,201	103,732	56,001	192,934	83,729
Creditors: Due in More than One Year	10	-	-	-	-	-
NET ASSETS		33,201	568,732	56,001	657,934	548,729
Funds of the Charity						
Unrestricted Funds		33,201	-	-	33,201	18,694
Designated Funds	5	-	568,732	-	568,732	486,858
Restricted Funds	6	-	-	56,001	56,001	43,177
		33,201	568,732	56,001	657,934	548,729

Approved by the Trustees on 4th March 2021.....

Signed on their behalf by Trustee Jan Furze.....

Printed Name: Mrs Jan Furze – Treasurer

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements & Assessment of Going Concern

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 3.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by the Charities SORP FRS 102 the restatement of comparative items was not required.

c) Fund accounting

PCC funds are required to be analysed under specific headings, as follows.

General funds represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

Designated funds are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

Restricted funds are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

d) Accounting Requirements

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

e) Income

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

f) Application of Resources

(i) Grants and outward giving are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) Parish share and other costs directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

g) Fixed Assets

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

h) Current Assets

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

i) Tax Status

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

j) Depreciation Expense

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

2. TANGIBLE FIXED ASSETS

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	2020 Total £
Cost	01-Jan-20	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-20	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-20	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-20	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-20	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
Net Book Value	31-Dec-19	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020: None

31st December 2019: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations & Legacies					
Donations & Appeals	4,986	5,100	25,540	35,626	35,516
Gift Aid Donations	57,515	-	50	57,565	57,974
Gift Aid Tax Recoverable	14,620	1,162	72	15,854	19,655
Grants	4,734	-	-	4,734	5,000
Legacies	-	75,902	-	75,902	-
	81,855	82,164	25,662	189,681	118,145

b) Activities for Generating Funds

Church Hall & Room Letting	9,030	-	-	9,030	24,810
Fundraising Events	7,847	270	-	8,117	25,742
	16,877	270	-	17,147	50,552

c) Investment Income

Bank Interest	21	-	-	21	21
	21	-	-	21	21

d) Charitable Activities

Statutory Fees (Weddings, Funerals)	152	-	-	152	3,324
	152	-	-	152	3,324

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

4. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Cost of Charitable Activities					
Administrative Expenses	6,514	-	-	6,514	5,177
Church Repairs & Maintenance	1,739	-	3,262	5,001	22,892
Church Running Costs	1,378	-	-	1,378	2,237
Church Upkeep	6,362	-	-	6,362	4,063
Cleaning Costs	2,552	-	-	2,552	4,952
Clergy & Staff Costs	15,930	15	1,873	17,818	13,263
Cost of Church Services	3,525	-	-	3,525	7,634
Diocesan Common Fund	37,800	-	-	37,800	82,800
Education & Training	397	-	-	397	754
Fairs & Fundraising Costs	3,434	-	-	3,434	5,125
Hall Repairs & Maintenance	4,466	545	7,703	12,714	1,576
Hall Running Costs	2,509	-	-	2,509	4,440
Magazine Expenses	-	-	-	-	900
Missionary & Charitable Giving	654	-	-	654	360
Reimbursement of recharged shared expenses *	(3,862)	-	-	(3,862)	-
	83,398	560	12,838	96,796	156,173

* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	£
Intern	2,197
Parish Administrator	323
Materials	169
Telephone	25
Upkeep of services	421
Administration	354
Office and other costs	163
Cleaning	210
	<u>3,862</u>

b) Governance Costs

Independent Examiners Fees	1,000	-	-	1,000	930
Insurance Costs	-	-	-	-	3,997
	1,000	-	-	1,000	4,927

Note: In March 2020, our incumbent was appointed as priest-in-charge of St Stephen's Hounslow, our neighbouring parish. This began a new informal partnership of the two churches, where resources are shared, including clergy expenses and ad hoc ministry costs etc. This partnership isn't a formalised agreement, but it is for this reason that there are payments between the two parishes from time to time.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	£	£	£	£
Building Fund	3,544	80,902	-	-	84,446
Children & Young People	4,695	-	-	-	4,695
Clergy Retreats	15	-	15	-	-
Friends of St Philip and St James	1,116	20	-	-	1,136
Legacy Fund	612	-	545	-	67
New Hall Fund	465,000	-	-	-	465,000
Outreach	(124)	1,512	-	-	1,388
Reserve Contingency	12,000	-	-	-	12,000
	486,858	82,434	560	-	568,732

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-19	Income	Expenditure	Transfers	Balance 31-Dec-19
	£	£	£	£	£
Building Fund	-	4,000	456	-	3,544
Children & Young People	4,940	-	245	-	4,695
Clergy Retreats	220	-	205	-	15
Friends of St Philip and St James	364	752	-	-	1,116
Legacy Fund	612	-	-	-	612
New Hall Fund	465,000	-	-	-	465,000
Outreach	301	475	900	-	(124)
Reserve Contingency	12,000	-	-	-	12,000
	483,437	5,227	1,806	-	486,858

The Churches designated funds are represented by cash reserves held and fixed assets investments and are to be expended as described above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	£	£	£	£
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	-	25,000	-	-	25,000
Church Sound & Technology Fund	3,262	-	3,262	-	-
Civic Pride Fund	5,000	-	-	-	5,000
Community Fund	7,718	-	7,703	-	15
Pastoral Assistant Fund	1,546	-	1,546	-	-
Vicars Discretionary Fund	597	-	-	-	597
Vicarage and Intern Fund	-	662	327	-	335
Wickstone Fund	54	-	-	-	54
	43,177	25,662	12,838	-	56,001

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-19	Income	Expenditure	Transfers	Balance 31-Dec-19
	£	£	£	£	£
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Sound & Technology Fund	-	23,265	20,003	-	3,262
Civic Pride Fund	-	5,000	-	-	5,000
Community Fund	8,000	-	282	-	7,718
Pastoral Assistant Fund	1,546	-	-	-	1,546
Small Projects Fund	-	1,335	1,335	-	-
Vicars Discretionary Fund	597	-	-	-	597
Wickstone Fund	414	-	360	-	54
	35,557	29,600	21,980	-	43,177

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The Church Sound & Technology Fund is comprised of donations for the replacement of the Church sound system. The balance will pay for licenses and maintenance over the next 5 years.

The LBR Community Fund & LBR Civic Pride Fund are grants to be used for the improved access from the parish hall to the Church grounds.

The Pastoral Assistant fund which comprises donations and grants received to fund the work of Pastoral Assistants working within the parish.

The Wickstone Fund comprises the collection and donations made following the death of Wendy Wickstone in June 2015. The fund purpose is the encouragement of young people within the ecclesiastical parish in their personal, moral and spiritual growth.

The Vicarage and Intern Fund represents donations to support a parish intern to be accommodated at St Stephen's Vicarage.

The Restricted funds held are represented by fixed asset investments and cash funds held by the Church and are to be expended as specified above.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Cash at Bank and in Hand	29,390	103,714	56,397	189,501	89,170
	29,390	103,714	56,397	189,501	89,170

8. DEBTORS & PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Grants Receivable	345	-	-	345	-
Gift Aid Tax Recoverable	3,694	18	25	3,737	3,500
Hall Letting	895	-	-	895	-
Prepayments	538	-	-	538	567
St Stephens Hounslow	1,907	-	-	1,907	-
	7,379	18	25	7,422	4,067

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Deferred Income	1,125	-	-	1,125	5,089
Independent Examiners Fees	1,000	-	-	1,000	930
Sundry Creditors	1,443	-	-	1,443	2,664
Third Party Funds	-	-	421	421	825
	3,568	-	421	3,989	9,508

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

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

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	136,933	56,001	192,934	83,729
	601,933	56,001	657,934	548,729

12. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Gross Wages and Salaries	11,375	10,989
Employer's National Insurance Costs	362	-
Employers Allowance	(362)	-
Pension Contributions	-	-
	11,375	10,989

Employees who were engaged in each of the following activities:

	2020	2019
Activities in furtherance of organisation's objects	1	1

The organisation operates a PAYE scheme to pay all employed members of staff and the organisation also employs members of staff on a self employed basis. No employees received emoluments in excess of £60,000. (2019: None).

13. PAYMENTS TO PCC MEMBERS

The incumbent received working expenses totalling £802 (2019: £1,343) and the water rates and telephone expenses paid for the vicarage by the church totalled £1,198 (2019: £931).

No other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.