

**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.

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Dated: 11th March2021

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, with 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.