

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

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Independent Examiner's Report to the Trustees
Page 5 to 11	Trustees' Annual Report
Page 12	Statement of Financial Activities
Page 13	Balance Sheet
Pages 14 to 23	Notes to the Financial Statements

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
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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.

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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	<u>990</u>

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	<u>(7,324)</u>
Balance still to be reimbursed to the PCC at 31 December 2021	<u>1,914</u>

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.