

THE CHURCH OF ENGLAND

**The Parochial Church Council
of the Ecclesiastical Parish of Chalfont St Peter**

Trustees Report and Financial Statements to APCM

**for the Year Ended 31 December 2022
CHALFONT ST PETER PARISH CHURCHES**

REGISTERED CHARITY NUMBER: 1146043

CHALFONT ST PETER PARISH CHURCHES

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The Parochial Church Council of the Ecclesiastical Parish of Chalfont St Peter

Trustees' Report for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report by your PCC for our Annual Parochial Council Meeting (APCM) is prepared as the formal Trustees Report required to be submitted to the Charity Commission for the year to 31 December 2022. It is presented for approval by the APCM.

1.0 OBJECTIVES AND ACTIVITIES

Chalfont St Peter Parochial Church Council (the PCC) has the responsibility of cooperating with the incumbent, the Reverend John Paul Goodman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. This includes maintaining the Parish Churches of St. Peter, All Saints' Church in Oval Way, St Paul's Church at Horn Hill, the Church Halls at the Parish Church and All Saints', and The Parsonage.

The PCC is committed to our parish vision to be 'A Christ-like Church', to 'Encounter God, Encourage Others and Engage Our World' and 'to see sustainable growth in God's Kingdom; people regularly coming to faith in our community.' A revised Mission Action Plan was adopted by PCC in March 2018. This will be reviewed when the current problems in the parish are resolved and the future shape of ministry and mission are decided.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Specifically, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work, including in schools, care homes and other local activities as well as supporting work within the diocese and mission abroad financially e.g. through making collections and grants.

2.0 ACHIEVEMENT AND PERFORMANCE

2.1 Overview

2022 has been a very difficult and unhappy year for everyone involved in the life of our Churches and our Parish. This has to be viewed in the context of the previous three years; the long period of closure of the churches, resulting from the response to the pandemic; ongoing disharmony in our church life and the absence of our incumbent, the Revd. John Goodman (John) for a large part of 2021, whilst the Bishop of Oxford (Bishop Steven) considered his response to the Clerical Disciplinary Measures (CDM) complaints which had been raised against John's leadership and actions.

In January 2022 Bishop Steven decreed that the CDM process had run its course, in our view, without reaching a conclusion or giving advice which pointed to any way in which matters might be resolved and concluded. John, as was his legal entitlement, returned as incumbent in early January, with the agreement of Bishop Steven. It is our understanding that the Bishop, whilst having no power or authority either to prevent John's return or terminate his appointment, considered it unwise for John to return for his own sake and that of the parish and that his ministry was unlikely to succeed in this parish at this time.

Since John's return, his ministry has failed to redress the serious problems in the parish, with no obvious signs of improved leadership, vision, reaching out in reconciliation or any personal acknowledgement of errors by him which had contributed to the rapid decline in attendance, giving and engagement in servant ministries. This contention is evidenced by:-

- Falling membership numbers and very low attendance at services when John officiates. As an example, the annual Carol Service at St Peter's Church, traditionally attended by over 100 people, had three people in the congregation in addition to the organist, choir, sidespersons and others officiating.
- A huge reduction in members willing to support John's ministry by providing a wide range of voluntary services. Only one church warden was appointed at the APCM and she resigned in the first quarter of 2023. A treasurer agreed to serve but resigned in December 2022. No-one would serve as PCC secretary. The Children and Families' Minister, who began part-time ordination training in September 2022, moved to another church as we, her DDO and she, all considered that the situation in the parish was not conducive to furthering her training for full time ministry. Revd. Roland Slade, who had served with distinction as a locum priest, sought employment elsewhere and moved to Sheffield. Both Lydia and Roland had been greatly loved and valued in the parish and their departure caused great sadness.
- A significant number of members, feeling so out of harmony with John, have been, and remain, unable to take communion when he officiates.
- A worrying financial situation results from serious reduction in giving. The already significant decline in planned giving, which had occurred in previous years under John's leadership, worsened with a 50% reduction in receipts in 2022 over 2021. Even with a reduction in staffing costs resulting from the loss of our Children and Families' Minister and the increase in revenue from the letting of the curate's house, this necessitated liquidating some reserves just to keep our churches functioning at a basic level of activity.
- Deep surprise and sadness was expressed in the community that the parish did not have any significant presence in major village events, as it always has done in the past. These included, the Feast of St Peter, services to mark the passing of Her Majesty the Queen, the Village Fun Night in December, and Christmas itself. Many residents in the parish who are not regular communicants, but value the church presence in the community, commented on their sadness at our absence and commented on the comparison with the active participation of Gold Hill Baptist Church.
- John's inability to work with a team. As reported last year, the team serving under John diminished significantly as people found themselves unable to work under John's leadership which they found autocratic, bullying and harassing. This trend continued. In the early spring of 2022, on a Zoom call with the 9.30 planning team to agree the following Sunday's service, John began by announcing, without forewarning, that he was sacking Revd. Jim King and his wife, Mrs Sheila King with immediate effect. Jim was to have no further ministry in the parish. This was a shock to everyone in the church where Jim and Sheila had served since 2008 and had led much of the children and families' ministry including starting the

9.30 service which, at its height, was regularly attended by over 100 people weekly, most of whom were previously unchurched. This also meant that Jim was no longer allowed to conduct planned weddings, wedding blessings and funerals in the parish, which caused great distress to many involved. Further during the rest of the year it became clear that John was also marginalising Revd. Wendy Graham who had served as a priest in the parish since 2001 and for many years before as a lay reader and in other capacities. Early in 2023, again without forewarning or reason, John informed Wendy that she could no longer take any services in the parish. She, too, was sacked from frontline ministry although she was allowed to continue to visit care homes. The result of this was deep anguish in the parish. Many people complained to John, the diocese and to Canterbury, but John remained unyielding. In consequence, whilst he is off sick, many services are being cancelled since he would prefer that option to allowing Wendy or Jim to lead, even though they are available and willing to serve. Both are long term residents in the parish and plan to remain in the community for the long term.

- There has been a long-standing, good, relationship between our Church and our C of E Academy. John has soured this by his actions. PCC members, who have served as Governors over many years, consider that the relationship is at the lowest ebb that they have ever experienced. It has taken the exercise of a great deal of effort and goodwill on both sides to avoid a schism between Church and School. But there is no doubt that the school is suffering from the continuing church problems.

We have become a siege mentality Church, almost totally failing in the great commission given by Jesus to his disciples. We currently lack the leadership and resources, people and finance, to enable us to become once again what we were a few years ago, an outward looking missionary Church, serving our community in conformity with God's purpose. It has become increasingly apparent that John lacks the skills to lead this parish as Jesus would wish.

Since John's unwelcome return in 2022 the vast majority of members remain opposed to his leadership style and conduct of his ministry. This is evidenced by the following:-

- At our APCM in 2022 an overwhelming number of those present expressed no confidence in John's leadership and ministry. A motion of no confidence in John's ministry was carried by 88% of those present. John's response was that this was not binding and that he would continue in ministry.
- Failure to resolve our problems led some of those who laid the CDM to seek, with John present and John's supporter from Banbury (the Revd Richard Cook,) a meeting with the Archdeacon of Buckingham to explore how we might move forward to resolution. It was suggested that a scoping exercise carried out by the Revd Ruth Adams (RA), a specialist in conflict resolution and mediation, might be helpful (though John initially appeared very reluctant to participate) to ascertain whether there was a possibility of reconciliation, healing and growth in the parish. The proposition was put to the PCC and received their consent to proceed with the expectation that Ruth would consult widely in the parish. After a prolonged investigation in which she spoke only to John, some PCC members and the complainants within the parish, she concluded that the relationship with John and the members was so broken that, at that stage, she saw no way that might resolve our situation. Interestingly the Vice Chair of Tribunals, in considering the merits of referring the CDM to a C of E Tribunal reached the same conclusion.
- With such slow progress and no resolution appearing to be in sight, a large number of both members and PCC members (far in excess of the statutorily required numbers) petitioned the Archdeacon of Buckingham to call an EPCM to seek to identify and explore any other routes which might lead to resolution. The Archdeacon acceded to the request and chaired the meeting, attended by nearly 100 people.

- At the meeting the vast majority of members present spoke graciously but clearly and firmly against John continuing in ministry in the parish. Two motions designed to support John's ministry were defeated by well over 80%. A motion expressing no confidence in John's ministry invited John to consider his position and resign. The motion was passed with a similarly overwhelming majority. A fourth motion invited Bishop Steven to commission an Episcopal Visitation as a matter of urgency. This was carried with a vote of nearly 90% in favour.
- After some thought and delay Bishop Steven agreed to this, but stated that the Visitation should not commence until after the scoping exercise had reported. This report of the scoping was delayed by the absence through illness of the Archdeacon. The PCC were informed of the outcome in early autumn. In the event the Visitation, with interviews carried out by the Commissaries commenced in February 2023. When Bishop Steven visited the parish on 22 January 2022, he conducted a Service officially to launch the Visitation. He said that such a Visitation is very rare and advised that he had only previously authorised a very small number in his 13 years as a Bishop. As we write this report the commissaries have concluded their investigation having conducted nearly 120 interviews. They have reported to Bishop Steven but their recommendations have not yet been shared with the Parish. Given that John went off sick in early March and remains absent, Bishop Steven considered that the report and his directions, as a matter of equity, should be delayed whilst John was absent on sick leave. It is not known when he will return. The Bishop has, therefore, postponed his planned visit to the parish on April 23rd whilst John remains sick. However, he is expected to issue his directions within a few weeks.

During these sad times we regularly question what more we could have done to avoid this catastrophe, or what other steps might have been taken to try and heal the rift. The Lay Chair has, on a number of occasions, approached John and invited him to meet and discuss how they might work together for the good of the church whilst we are seeking resolution through the visitation process. Alas John has refused to participate in such a meeting without imposing his pre-conditions. This appears typical of our experience in trying to work co-operatively with John. An example of this is the way in which he issues statements as to what he wishes to be done. It seems that he expects unconditional support, without discussion or any consideration of alternative actions.

In the midst of all this gloom, there have been a few rays of light shed by a small number of people going far beyond what could be reasonably expected. It would be remiss to fail to thank them and name them at this meeting.

Bob Older, a former Church Warden of great distinction, despite having moved on to worship elsewhere continues with his selfless management of much of our financial affairs and administration. Without his skilled help and effort we might be in an even more chaotic situation. Bob has been greatly assisted in his endeavours by Clair McCoy, another distinguished, former churchwarden, and Ann Ralph who has taken on the challenging roles of Bookkeeper and Stewardship Co-ordinator.

Alex Rice acted for a short time as Interim Treasurer, until forced to give up ~~in~~ the role by increasing family demands, as well as a very demanding high powered job in the Financial industry. We are grateful for her review of our finances and advice on what was required to improve systems, budgeting and Governance have ensured that we conform to best practice.

We are very fortunate that Peter Flory, a very experienced Church Treasurer at Chesham Bois, is giving us his time and experience to tide us over until we have resolution of our current woes and can appoint our own Treasurer.

Words are inadequate to express our thanks to Sam, our office administrator. She has selflessly and often with minimal help and support worked to complete many essential tasks needed to keep things running. She carries out her tasks cheerfully and without complaint – a treasure beyond price.

We thank Lorraine Hardy for her short service as sole Church Warden during the year.

We thank Grenville Dixie who had served as verger for many years but felt unable to continue under John's leadership. We have not been able to replace him.

We thank Dr. Michael Baxendine who has continued to serve as lay chair of the PCC at such challenging times. His wise and gracious leadership, combined with a clear sense of mission and direction and much hard work, has enabled the parish to continue. There are many who believe that, without him, the parish would have begun to implode much more swiftly.

Our thanks go to Teresa Stephens and Sue Stock, sacristans at St Peter's and All Saints' respectively, for their work in preparing for the Eucharist every week in challenging circumstances.

It is a joy to hear the church bells each week. We thank the team of bell ringers, which has increased to eleven this year. They are ably led by Steven Ridlington – White, assisted by Valerie Robbins. They practice and ring regularly and for special occasions, the Queen's funeral and in a couple of weeks, the Coronation.

So here we stood at the end of 2022 apparently no further forward in the resolution of our problems. We grieve for John and his family and for our church members and regret our failure to find a way forward. It is not for want of trying, but we feel unable to find any resolution in the face of the C of E's archaic rules and laws which everyone admits are entirely unfit for purpose. It is this and a lack of transparency in all the machinations which have gone on these past years which we see as having obstructed any progress to resolution.

What for the future? We can only wait prayerfully and patiently for the LORD, through the good offices of his servants, the Commissaries, to guide and to lead us in His will and His time to the green pastures and still waters.

2.2 The Vicar

As detailed in last year's annual report and in para. 2.1 above, Revd John Goodman remains vicar of the Parish of Chalfont St Peter. He believes that this is God's calling on his life and he has informed some parishioners that it is his firm intention to remain in post for the long term, despite the fact that there is clear evidence of sustained pastoral breakdown. He has intimated that he plans build a new parish by recruiting new members and ceasing to engage with those who oppose his ministry.

We are saddened by this. We care for John and his family. We believe them to be unhappy and unsettled. We have pressed the diocese, for the sake of John and his family, to place John elsewhere so that he and his family can be relieved of the stress which now surrounds him and find instead a role which suits better his gifts and abilities. We know that the diocese shares our concern and is keen to look after John and his family. Our earnest prayer is that this current situation, which is intolerable for everyone and is stressful to many, may be swiftly resolved.

2.3 Religious Activities - Provision of services

2.3.1 Policy: The PCC is committed to enabling and encouraging as many people as possible to worship in our three churches, their associated halls, in local schools and elsewhere in the community.

2.3.2 Organisation Throughout the year, the ministry team comprised

Revd John Goodman	Vicar
Rev Roland Slade	Locum Priest until May
Revd Wendy Graham	Non stipendiary PTO
Revd Jim King	Non stipendiary PTO. Removed March 2022.
Revd Jennifer Locke	Non stipendiary PTO
Revd Adrian Manning	Non stipendiary PTO. Left December 2022
Miss Lydia Lee	Children and Families' Minister until September 2022.

Our Administration Manager, Mrs Samantha Carter, again contributed to many aspects of our work and frequent comments expressing appreciation of her work were received.

2.3.3 Performance

Regular Services:

The parish continued to run the following services weekly:

Sunday

8.00	Holy Communion	All Saints
9.30	Family Service	St Peter
11.00	Sung Eucharist	St Peter
4.00 p.m.	Evensong/Holy Communion	St Paul's

Wednesday

Holy Communion at St Peter

Monthly at All Saints'

11.00	Sung Eucharist
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By the end of 2021 attendance at services had returned to around 50% of pre-Covid levels. With the return of the vicar to ministry in January 2022 service attendance took on a different and greatly varied pattern. When Roland, Wendy, Jim, Adrian and Lydia took services attendance generally held up well. When John officiated attendance reduced markedly. On occasions at All Saints' congregations reduced to two or three. Attendance at the 9.30 reduced markedly when Lydia left in the summer.

There remains a strong desire amongst parishioners for high quality services where people can worship freely, without stress and meet God and their fellow parishioners.

Outreach:

The weekly Newsletter started during 2020 continued in a reduced format thanks largely to the work of Samantha Carter.

Monthly Fairtrade Coffee Mornings continued.

We held a number of sponsored events for The Children's Society

Compassion UK sent a speaker to all four services on Compassion Sunday

Mary Webster and Sandra Clark produced an edition of the Parish Magazine but further editions ceased with the return of the vicar.

A number of church members served as governors at the CSP Academy. Revd. Jim King became Chair of Governors in September.

Pastoral Care:

The need for pastoral care in support of those suffering with bereavement, depression and anxiety as well as ill health and financial challenges was as great as ever. Revd Wendy Graham and Revd Jim King devoted countless hours to this important ministry. Members of our church family, as part of the Pastoral Care Team coordinated by Cheryll Older, until she left the parish church after the APCM, helped with the response to those in need.

Pastoral Offices:

Our clergy officiated at nine funerals in the church and 15 services in the Crematorium.

There were 15 baptisms and 5 weddings.

2.4 The General Public/Mankind - makes grants to organisations.

2.4.1 Policy: PCC previous policy – a loosely defined commitment that 10% of income (undefined) be set aside for grant-making – was suspended in 2020 with an intent to re-draft in 2021. This was not completed but, a pattern of 'charities of the month' was chosen as the focus for retiring collections to run in parallel with other fundraising, particularly, the monthly Fairtrade Coffee morning. Many thanks to Sheila Johnson and Mary Webster for co-ordinating this.

Performance:

As usual, Bibles were provided for all school leavers from the Academy and support continued to the child we sponsor, as a church, through Compassion. (Some 33 individuals/families also sponsor children directly). Contributions and collections were also made to the Poppy Appeal.

2.5 Provides Buildings/ Facilities/Open Spaces

2.5.1 Policy: The PCC aims to maintain all buildings within its care to a high standard and meeting the needs of all users.

2.5.2 Performance

Open Doors: The policy of maintaining All Saints' Church open for private prayer during daytime continued and the Parish Church was open on Monday, Wednesday, and Friday mornings. While remaining a challenge for available resources, the key aim of holding at least one service in each church every Sunday largely continued.

General:

Maintenance and servicing of fire equipment, service and certification of gas and oil boilers and like items continued and is recorded centrally in the Parish Office and electronically. A limited programme of works was undertaken with a view to carrying out essential items only to minimise the financial deficit. A significant amount of generally preventative maintenance recommended in the Quinquennial inspections of 2019 remains to be balanced against available funds.

The Parsonage: The Parsonage continued under let to the same third-party tenant.

Field Way: Field Way was let out and continues to provide a steady income to the Curate's Endowment Fund.

The Vicarage: This is not a PCC owned property and there was no involvement by the PCC in the period.

3.0 FINANCIAL REVIEW

3.1 Financial position: The accompanying financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (as amended for accounting periods commencing from 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

Overview: Overall, the year ended with an increase in funds of £342,167, comprising:

	2022	2021	2020
Operating surplus/(deficit)	(58,615)	(41,367)	(62,145)
Grants received	41,474	19,430	0
Unrealised Gains /(losses) on Investments	(16,637)	20,449	9,333
Increase in Insurer's Property Valuations	375,945	0	781,728
CHANGE IN FUNDS	342,167	1,488	728,916

Detail of income and expenditure are provided below. Total income was £190,339 including £5,300 legacies (2021 = £197,895 with no legacies). Worryingly voluntary donations through members giving including Gift Aid reduced further to £51,097 (2021 = £102,495) while collections were relatively steady at £9,061 (2021 = £8,867) with the return to church post lockdown.

Income from lettings of Church Halls was £42,035 (£25,340), and of the Parsonage £21,446 (£19,110).

Grants were received of £39,425 from the Curate's Endowment Fund (2021 = £19,430) and £2,049 from the Diocesan Energy Grants Scheme. Nevertheless, to maintain cash-flow, it became necessary to sell the M&G investment releasing a further £8,871.

While other Investments suffered an unrealised loss, their performance compared satisfactorily with the general market and no significant change to the portfolio is planned.

The book values of the properties (Parish Church Hall, All Saints' Hall and The Parsonage) reflects significant increase in insured property values over two years. The Finance Committee has discussed the insured values and proposes to discuss the All Saints' Hall valuation during the current financial year to ensure that it is accurate.

Curate's Endowment Fund: While not part of the PCC Charity, the Curate's Endowment Fund (CEF) exists to support the mission of the PCC and grants to the PCC were again crucial in maintaining its operations. Provisional Accounts for the CEF for the year indicate:

	2022	2021	2020
Operating surplus/(deficit)	28,739	23,975	(658)
Grants to PCC	(39,425)	(19,377)	0
Unrealised Gains /(losses) on Investments	(40,003)	42,910	18,647
Increase in Insurer's Property Valuations	78,000	0	200,000
NET MOVEMENT IN FUNDS	27,313	47,508	217,988

3.2 Budget Forecasting: Budgeting for the year broadly assumed continuation of income/ expenditure as the previous year but was made uncertain by the unresolved issues within the Parish.

Uncertainty remains on entering 2023. A further reduction in voluntary donations, already very significantly reduced over the past three years seems likely. Moreover, a benign outlook for investments cannot be assumed. Assuming continued substantial grants from CEF and subject to there being no major expense on Field Way which may be necessary, an operating deficit of at least £25k may be anticipated which would need to be replaced by the sale of investments. Inflationary pressures will contribute to the likely general continuing reduction in asset value.

Within this climate, and remembering that both the Parsonage and the CEF house at 67 Field Way are currently providing crucial income, no provision has been made for additional team-members, e.g., families' minister, curate, assistant administrator.

3.3 Staff Salaries and Pensions: Operation of the pensions scheme introduced in 2015 has continued smoothly. Our administrator's salary was reviewed in the year to reflect increased responsibilities.

3.4 Reserves Policy: The PCC budgets over the long term to use its income in the pursuit of its charitable activities. Funds within current and deposit accounts were previously managed to ensure that any reasonably foreseeable reductions in income and items of exceptional expenditure in a three-year horizon could be accommodated. As noted in the report at end 2019, current performance would not sustain that position and drawdown of some accumulated, unrealised gains on investments began in 2020, was avoided in 2021, but continued in 2023.

The PCC continues to consider the appropriate level of reserves, seeking to balance the long-term ability to sustain ministry in the Parish with the short-term operational requirements.

3.5 Risk Policy: Through the Finance Sub-Committee, the PCC assesses risks to its affairs.

The Ecclesiastical Insurance Group provides comprehensive insurances and insurance surveys were carried out in 2019. Fabric is regularly assessed, routine certification maintained, and Quinquennial inspections were held in 2019. Safeguarding matters and governance are given a high priority. The primary operational risk is that of being unable to provide the services and pastoral care to which we are committed because of lack of personnel. The PCC, advised by the Archdeacon, continually reviews the situation.

4.0 STRUCTURE, GOVERNANCE AND MANAGEMENT

4.1 Organisational Structure: The PCC had the following sub-committees only: Standing Committee, Finance Sub-Committee, Fabric Sub-Committee (reports into Finance Sub-Committee) and a non-executive Data Governance Group.

A 'Team Meeting' comprising clergy and the administration manager is held weekly to manage operations.

4.2 Membership: Everyone is welcome to attend our regular services. Registering on the church electoral roll confers the rights set out by the Church of England including attendance and participation at the APCM. The current number on roll is 157.

4.3 PCC: The method of appointment of PCC members is set out in the Church Representation Rules.

A schedule of members of the PCC during the year is enclosed at Administrative Information Section 1. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

Each year, the first meeting of the PCC includes a period of instruction on the role and responsibilities of PCC members as trustees of the charity. This provides induction for new members and refresher training for continuing members. Additionally, copious information is available on the Diocesan website which members are encouraged to access and the Diocese also holds training days.

The full PCC met in person seven times in the year.

4.4 Deanery Synod: In addition to the clergy, we are entitled to three seats on Deanery Synod. Synod representatives are also ex-officio members of PCC. This provides the PCC with an important link between the parish and the wider structures of the church. The Synod is a place to discuss problems and new initiatives within the Deanery and to get support. Following the APCM we had two synod representatives. Ann Geary and Mary Webster. Our thanks go to them.

4.5 Safeguarding:

Formal Obligation

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops guidance on safeguarding children and vulnerable adults) by appointing the following safeguarding roles:

A new, external, PSO was appointed on the advice of the Diocese. Her maternity leave meant that she was unable to spend as much time on the parish as we and she would have liked. It remains to be seen if the current arrangement will be most effective in the long term.

New PCC members undertook basic training and appropriate checks: no new volunteers were recruited in the period.

Safer Recruitment and People Management

The parish registered with Parish Safeguarding Dashboards in October 2021. Parish Dashboards is an online system that helps parishes to ensure that they are complying with statutory requirements and Church of England policies, or else it explains what actions need to be taken. Its primary aim is to make life simpler for parish safeguarding officers. It shows an overview of the parish at a glance and produces a downloadable Safeguarding Action Plan

Report which is presented at PCC meetings for discussion, amendment and approval. There is still work to do on our safeguarding processes around ensuring all recruited volunteers have the correct paperwork.

Handling of Concerns Raised

There were no new safeguarding incidents reported to the PCC in this period though concerns remained over potential safeguarding issues in the light of the vicar's apparently autocratic style.

4.6 GDPR: There were no compliance issues and registration with the Information Commissioner's Office was renewed.

4.7 Information Technology: There were no significant changes to either software or hardware in the period.

The PCC continued to engage with Beyond Networks to have overall management rights of all systems and to provide a support function. This facility has been beneficial, but it has a cost of some £3,744 per annum. The PCC oversaw data governance through a Data Governance Group (DGG) initially consisting of three PCC members. Two members resigned from the PCC and the DGG during the year in view of the difficult relationship with the vicar but have been replaced in 2023.

4.8 Treasurer:

Mrs Alex Rice assumed the role of treasurer at the APCM but resigned in December 2022. (see above.)

4.9 Independent Examination: David Green MA (Cantab) ACA, Azets, Suites B&D, Burnham Yard, Beaconsfield, Bucks, HP9 2JH

4.10 Verger: PCC is grateful to Mr Grenville Dixie for all his work as Verger until his resignation (see above)

5.0 ADMINISTRATIVE INFORMATION

5.1 PCC members who served at any time from 1 January 2022 to 31st December 2022

Incumbent: Revd John Goodman

Clergy: Revd Wendy Graham (Co-option reaffirmed by PCC)
Revd James King until APCM and from November 2022
(Co-option reaffirmed by PCC)
Revd. Roland Slade. To May 2022

Miss Lydia Lee (Ex officio as licensed lay minister until September 2022)

Churchwardens: Mr Bob Older (stood down at APCM)
Mrs Clair McCoy (stood down at APCM)
Mrs Lorraine Hardy From APCM.

Elected members of Deanery Synod: Ann Geary
Mary Webster

Elected Lay Members of PCC

Elected 2018 (re-elected May)	Dr. Michael Baxendine	(Lay Chairman)
	Mr. John Harwood Mr. Richard Simon	(To April)
Elected 2019	Mr. Timothy Mears	
Elected 2020	Mr. Grenville Dixie Mrs Meriel Garnham Mr. Ian Hackett Mrs Sheila Johnson Mrs Jessica Redman Mrs Ann Middleton Mrs Johanna Dickinson	(To April) (To May)
Elected 2021	Mrs Ann Geary Dr. Michael Baxendine Mrs Paddy Hague Mr. Kenneth Hodgson Mr. Nicholas Thompson Mrs Alexandra Rice	(To December)
Co-opted 2021	Mrs Johanna Dickinson (1-year appointment from July 2021)	

5.2 Church Sub-Committees

Vicar and Churchwardens are ex officio all committees.

Standing Committee

Lay Chairman	Dr Michael Baxendine
Treasurer	Mrs Alex Rice. APCM to December 2022
Secretary	Mr John Harwood to APCM 2022
Appointees	Revd Wendy Graham to APCM 2022

Finance Committee

Lay Chairman	Dr Michael Baxendine from November 2020
Treasurer	Mrs Alex Rice. APCM to December 2022
Secretary	Mr John Harwood
Fees Treasurer	Mr John Harwood
Appointees	Mrs Jessica Redman

5.3 Correspondence address:

Church Office,
Church Lane,
Chalfont St Peter,

Bucks SL9 9RJ
Telephone: 01753 880067

The registered charity number is 1146043

St. Peter's Church is situated in High Street, Chalfont St Peter, Bucks SL9 9RA

All Saints' Church is situated in Oval Way, Chalfont St Peter, Bucks SL9 SPZ

St Paul's Church, Horn Hill, is situated in Rickmansworth Lane, Horn Hill, Chalfont St Peter, Bucks SL9 ORG

5.4 Relevant Organisations:

Bank: Barclays Bank Limited
Market Place Chalfont St Peter, SL9

Insurers: Ecclesiastical Insurance
Beaufort House, Brunswick Road, Gloucester, GL1 1JZ

Independent Examiner: David Green MA (Cantab) ACA, Azets, Suites B&D, Burnham Yard, Beaconsfield, Bucks, HP9 2JH

6.0 ACKNOWLEDGEMENTS AND APPROVAL

As noted above in the overview, the PCC take this opportunity to record sincere thanks to all the clergy and staff team members who have all regularly gone far beyond the call of duty; to the sacristans, vergers, office volunteers, flower ladies, cleaners, musicians, choristers, bell-ringers and all others who worked so hard for our churches in these challenging months, making them the lively and vibrant centres they continued to be and enabled so much to be achieved.

Approved by order of the Trustees on (date of approval) 30 April 2023

and signed on their behalf by: Revd. James A. King, pp Dr .M. Baxendine (Lay Chair)

Position	Convenor of the Finance and Fabric Committee on behalf of the Lay Chair
Signature	<i>J. A. King</i>

7.0 INDEPENDENT EXAMINERS REPORT

Independent examiner's report to the trustees of the Parochial Church Council Of the Ecclesiastical Parish Of Chalfont St Peter

I report to the Charity Trustees on my examination of the accounts of the Parochial Church Council of The Ecclesiastical Parish of Chalfont St Peter (the Church) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Green

David Green MA (Cantab) ACA
Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

Date: 16 May 2023

8.0 STATEMENT OF FINANCIAL ACTIVITIES

					2022	2021
	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
INCOME & ENDOWMENTS						
Donations and legacies	2	66,350	2,138	-	68,488	114,937
Grants received	2,3	41,474	-	-	41,474	19,430
Lettings & other trading activities	4	63,511	887	-	64,398	46,540
Fees from Occasional Offices	6	11,744	-	-	11,744	10,787
Private use of Church	6	870	-	-	870	3,011
Investment income	5	3,365	-	-	3,365	3,190
TOTAL		187,314	3,025	-	190,339	197,895
EXPENDITURE						
Raising funds	7	219	213	-	432	629
Charitable activities	8, 11	1,845	3,029	-	4,874	3,601
Grant funding of activities						
Activities undertaken directly	8, 9	200,173	-	-	200,173	210,718
Independent examiners' fee	10	2,000	-	-	2,000	1,908
TOTAL		204,237	3,242	-	207,479	216,856
Unrealised gains/(losses) on investments		(15,657)	-	(980)	(16,637)	20,449
NET INCOME/EXPENDITURE		(32,580)	(217)	(980)	(33,777)	1,488
Other recognised gains/(losses).						
Gains on revaluation of fixed assets		280,909	-	95,036	375,945	-
Fund Transfers		-	-	-	-	-
Net movement in funds		248,329	(217)	94,056	342,168	1,488
Total funds brought forward		1,432,921	1,000	436,024	1,869,945	1,868,457
TOTAL FUNDS CARRIED FORWARD		1,681,250	783	530,080	2,212,113	1,869,945

CONTINUING OPERATIONS

All income and expenditure arose from continuing activities.

9.0 STATEMENT OF FINANCIAL POSITION

Statement of Financial Position as at 31 December 2022

FIXED ASSETS	Notes	2022 £	2021 £
Tangible assets	12	2,068,112	1,692,379
Investments	13	130,487	155,996
		1,917,690	1,848,375
CURRENT ASSETS			
Debtors	14	4,830	15,176
Cash at bank and in hand	15	15,647	14,248
		20,478	29,424
CREDITORS			
Amounts falling due within one year	16	(6,963)	(7,854)
NET CURRENT ASSETS	17	13,514	21,570
TOTAL ASSETS LESS CURRENT LIABILITIES		2,212,113	1,869,945
NET ASSETS		2,212,113	1,869,945
FUNDS	17		
Unrestricted funds:	17	1,681,250	1,432,921
Restricted funds	17,21	783	1,000
Endowment funds:	17,21	530,080	436,024
TOTAL FUNDS		2,212,113	1,869,945

The financial statements were approved by the Trustees and authorised for issue on signed on their behalf by Revd James King on behalf of Dr Michael Baxendine

Position Chair of Finance Committee on behalf of Lay Chair of PCC

Signature *J. A. King*

10.0 NOTES TO THE FINANCIAL STATEMENTS

10.1 NOTE 1: ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the PCC's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

INCOME

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the PCC has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EXPENDITURE

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

The Diocesan Parish Share is accounted for when due and with any amount unpaid at 31 December provided for as an operational (though not a legal) liability.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

TANGIBLE FIXED ASSETS

Tangible fixed assets (excluding property) are initially measured at cost and subsequently depreciated. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially 20 years) on a straight-line basis.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings acquired before 2000, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment are reviewed individually to determine if they should be capitalised or expensed to the profit and loss account.

Buildings are held at revalued amount, based on insurance valuations (see note 12). The trustees see this as a reasonable proxy to their replacement cost and no depreciation is charged on these assets.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details are shown on the Balance Sheet and in note. 22.

Endowment funds can only be used for the purposes stipulated within the objects of the endowment. Details are shown on the Balance Sheet and in note. 23.

10.2 ANALYSIS OF INCOME

NOTE 2: INCOME FROM DONATIONS AND LEGACIES

				2022	2021
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Legacies	5,300	-	-	5,300	-
Grants	41,474	-	-	41,474	19,430
Planned giving	41,458	-	-	41,458	83,725
Gift Aid recoverable	9,639	-	-	9,639	18,770
Collections	7,422	2,126	-	9,548	8,564
Tax Credits	1,639	-	-	1,639	1,730
Other Donations		12	-	904	2,148
	892				
	107,824	2,138	-	109,962	134,367

NOTE 3: GRANTS RECEIVED INCLUDED IN THE ABOVE

	2022	2021
	£	£
Grants from Chalfont St Peter Curate's Endowment Fund arising from letting of 67 Field Way	39,425	19,377
Grant from Revd George Gleed Fund for eleemosynary purposes	0	53
Energy grant from Oxford Board of Finance	2,049	0
	41,474	19,430

NOTE 4: INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total funds	2021 Total funds
	£	£	£	£	£
Fundraising events	-	887	-	887	1,247
Church hall lettings	42,035	-	-	42,035	25,340
Parsonage lettings	21,446	-	-	21,446	19,110
Others	30	-	-	30	843
	63,511	887	-	64,398	46,540

NOTE 5: INCOME FROM INVESTMENTS

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total funds £	2021 Total funds £
	£	£	£		
Interest and dividends received	3,365	-	-	3,365	3,190

NOTE 6: INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 Total funds £	2021 Total funds £
Fees from Occasional Offices	Total receipts before disbursements	11,744	10,787
Private use of church	Primarily use of All Saints Church by Thorpe House School	870	3,011
		12,614	13,798

10.3 ANALYSIS OF COSTS**NOTE 7: COSTS OF RAISING FUNDS**

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total funds	2021 Total funds
	£	£	£	£	£
Cost of generating funds	219	213	-	432	629

NOTE 8: COSTS OF CHARITABLE ACTIVITIES

		Direct Costs	Support Costs	Totals
		£	£	£
Grant funding of activities	See Note 11	4,874		4,874
Activities undertaken directly	See Note 9	200,173		200,173
Independent examiners' fee	See Note 10		2,000	2,000
		205,047	2,000	207,047

Grant funding of activity comprised £1,243 for church overseas (£1,213 in 2021), £1,282 for home mission and other church (£916 in 2021) and £2,349 for Secular Charities (£1,472 in 2021).

NOTE 9: DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Parish share	82,077	85,453
Children & Families' minister payroll including on-cost (part years)	15,120	7,262
Pioneer Worship minister payroll including on-cost (part years)	-	9,325
Children & Families' minister accommodation (part years)	10,432	4,356
Pioneer Worship Minister accommodation (part years)	-	9,794
Office payroll (i.e., Administration Manager & Outreach Manager) incl. on-cost	16,356	24,655
Churches running cost	23,426	17,057
Management & Administration excluding office payroll	13,558	14,036
Church Halls Running cost	12,182	9,361
Disbursement of Occasional Office fees	7,691	6,995
Churches maintenance	3,406	5,609
Church hall maintenance	853	4,744
Upkeep of Services	7,060	4,251
Churchyards maintenance	1,675	1,969
Clergy & Ministers' expenses	1,935	1,444

Parsonage running cost	3,458	782
Parish Magazine expenditure	603	523
Training Costs, Mission & Education	109	225
Depreciation on All Saints Piano	212	212
Uncategorised Expenditure – Gratuity (2021 figures = Ewerts leaving gift (£1,477) & disputed bill £121)	20	1,598
Written Off – Historic Gift Aid Claim from 2019 not allowed	-	1,068
	200,173	210,718

NOTE 10: SUPPORT COSTS

	2022 £	2021 £
Independent examiners' fee – reduction on previous year accrual	-	(192)
Accrual for examination of 2021 accounts	2,000	2,100
Net Support Costs	2,000	1,908

NOTE 11: GRANT MAKING

Grants were made to charities from Church Charity Funds, Restricted collections and from some donations.

Grants were made to the following bodies.	Unrestricted	Restricted	Total 2022	Total 2021
Chalfont St Peter Academy	1,169	-	1,169	1,124
Christian Aid	-	194	194	-
Compassion UK	361	-	361	361
Crisis	-	172	172	457
Food Bank	-	293	293	645
McMillan	-	195	196	-
Mercy Ships	-	163	163	-
RNLI	-	254	254	-
The Children's Society	-	113	113	356
The Poppy Appeal	315	-	315	567
Traidcraft	-	132	132	90
Ukraine	-	1,129	1,129	-
Wateraid	-	219	219	-
Williams Fund	-	165	166	-
Total	1,845	3,029	4,874	3,601

The above are all grants to institutions.

10.4 ANALYSIS OF ASSETS AND FUNDS**NOTE 12: TANGIBLE FIXED ASSETS**

	Buildings	Plant and machinery	Totals
COST OR VALUATION	£	£	£
At 1 January 2022	1,691,739	8,362	1,700,101
Revaluations	375,945	-	375,945
At 31 December 2022	2,067,684	8,362	2,076,046
DEPRECIATION			
At 1 January 2022	-	7,722	7,722
Charge for year	-	212	212
At 31 December 2022	-	7,934	7,934
NET BOOK VALUE			
At 31 December 2022	2,067,684	428	2,068,112

The freehold and buildings comprise the Parsonage at Oval Way, Chalfont St Peter and two church halls. All three properties were last formally revalued at their insurance valuations as of 31 December 2019 and resulting increases totalling £781,739 were added to the accounts in 2020. The revaluations were undertaken on behalf of Ecclesiastical Insurance by their surveyor Mr Mike Deane BA(Hons), Dip CII, Tech IOSH and will be repeated in 2024.

Ecclesiastical Insurance have advised an index-linked increase in the insured value of The Parsonage of £95,036 in the period 2022/23, which has been reflected in the accounts and the same % uplift has been applied to the valuation of the two church halls

The resulting current book values of the properties are shown below.

Oval Way Parsonage	£522,695
Parish Church Hall	£1,016,073
All Saints Church Hall	£528,916
	£2,067,684

Although consecrated properties are, by law, excluded from the accounts (see note 1), the insurance valuations (2019) of the three churches in the parish and their listed status are included here for reference. The values stated in 2021 accounts were incorrect.

	Insurance Valuations (2019)
Parish Church Grade II* Listed	£5,175,000
All Saints Church Grade II Listed	£4,420,000
St Paul's Church unlisted	£910,000

NOTE 13: FIXED ASSET INVESTMENTS

	Brought Forward £	Revaluation £	Disposals £	Carried Forward £
Other Investments. There were no investment assets outside the UK. Investments (neither listed nor unlisted) were as follows:				
CBF Investment Income Fund	107,937	(12,650)	-	95,287
CBF Investment Accumulation Fund	38,730	(3,530)	-	35,200
M&G Charifund	9,329	(458)	(8,871)	-
TOTAL	155,996	16,638	(8,871)	130,487

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

NOTE 14: DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,981	11,089
Tax	2,407	3,645
Prepayments	442	442
	4,830	15,176

NOTE 15: CASH AT BANK AND IN HAND

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

	2022 £	2021 £
Current Accounts at bank	12,489	8,770
Deposit Accounts at bank	3,123	5,475
Petty Cash Imprest	35	3
	15,647	14,248

NOTE 16: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	4,578	4,459
Other creditors	2,385	3,395
	6,963	7,854

LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	2,136	2,107
Between one and five years	8,010	1,054
	10,146	3,161

NOTE 17: ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total funds	2021 Total funds
	£	£	£	£	£
Fixed assets		-	522,695		1,692,379
Investments	1,545,417	-	522,695	2,068,112	79
	123,102	-	7,385	130,487	155,996
Current assets		783	-		29,424
	19,695			20,478	
Current liabilities	(6,964)		-	(6,964)	(7,854)
Not finished	1,681,250	783	530,080	2,212,113	1,869,945

MOVEMENT IN FUNDS

	Funds as at 01/01/2022	Movement in funds	Funds as at 31/12/2022
	£	£	£
Unrestricted funds	1,432,921	248,329	1,681,250
Restricted funds	1,000	(217)	783
Endowment funds	436,024	94,056	530,080
TOTAL FUNDS	1,869,945	342,168	2,212,113

NET movement in funds, included in the above are as follows:

Trustees Report for the Ecclesiastical Parish of Chalfont St Peter PCC for the Year Ended 31 December 2022

	Incoming resources £	Resources expended £	Gains and losses £	Fund Transfers £	Movement in funds £
Unrestricted funds	187,314	(204,237)	265,252	0	248,329
Restricted Funds	3,025	(3,242)	-	-	(217)
Endowment Funds	—	-	94,056	0	94,056
TOTAL FUNDS	190,339	(207,479)	359,308	-	342,168

COMPARATIVES FOR MOVEMENT OF FUNDS IN PREVIOUS YEAR

NET ASSETS BETWEEN FUNDS AT 31/12/2021

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total funds £	2020 Total funds £
Fixed assets	1,264,720	-	427,659	1,692,379	1,692,591
Investments	147,631	-	8,365	155,996	135,547
Current assets	26,723	2,701	-	29,424	46,377
Current liabilities	(6,153)	(1,701)	-	(7,854)	(6,058)
	1,432,921	1,000	436,024	1,869,945	1,868,457

MOVEMENT IN FUNDS 01/01/2021 TO 31/12/2021

	Funds as at 01/01/2021 £	Movement in funds £	Funds as at 31/12/2021 £
Unrestricted funds	1,614,388	(181,467)	1,432,921
Restricted funds	1,000	-	1,000
Endowment funds	253,069	182,955	436,024
TOTAL FUNDS	1,868,457	1,488	1,869,945

NET movements in funds, included in the above are as follows:

	Incoming resources £	Resource s expended £	Gains and losses £	Fund Transfers	Movement in funds £
Unrestricted funds	195,847	(214,808)	19,397	(181,903)	(181,467)
Restricted Funds	2,048	(2,048)	-	-	-
Endowment Funds	—	-	1,052	181,903	182,955
TOTAL FUNDS	197,895	(216,857)	20,450	-	1,488

NOTE 18: EMPLOYEE BENEFIT OBLIGATIONS

The PCC operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the PCC. The contributions payable by the PCC are charged to the Statement of Financial Activities as they are incurred.

NOTE 19: RELATED PARTY DISCLOSURES

Donations received in the year from the PCC members and related parties via the bank totalled £11,937(2021: £29,055). Cash donations made through the offerings are anonymous so cannot be analysed as to whether they have been donated by a Trustee. All donations received were without conditions.

Expenses reimbursed via the charity's expenses system in the year totalled £1,935 (2021: £1,444). This was for the clergy team, lay ministers and members of the staff team and relates to various costs such as mileage, accommodation, telephone, Internet, and postage. Accommodation costs of £10,432 (2021: £14,149) were paid in the year on behalf of one Trustee employed.

Specific small items purchased by individuals for the PCC and charges were also reimbursed through payment requisitions. These items include miscellaneous cleaning consumables, sundry maintenance items, and flowers

NOTE 20: THE CORONAVIRUS (COVID-19)

Further to the note in the accounts to 31st December 2021, the Trustees consider that the Coronavirus is no longer a material concern to the activities of the PCC.

NOTE 21: FUND DETAILS

Endowment Funds

The Parsonage Building. This building is on church land and was built using funds given to the PCC as an Endowment for the purpose of providing accommodation for the benefit of the PCC. The Endowment value brought forward in the accounts, (£522,695) represents the insurance valuation advised at renewal in February 2023. The gain was transferred from unrestricted funds in the period as a correction.

The Aldworth-Wood Fund. This fund represents the cumulation of various endowments and was last formalised by the Charity Commission Letter of Concurrence dated 01.09.2006. The funds are held in the Aldworth-Wood Trust and are held as investment in CCLA CBF Investment Fund and are available for the upkeep of St Paul's Church and Churchyard.

	Incoming resources £	Resource s expende d £	Gains /losses £	Movement in funds £	Balance £
Parsonage Building	427,659	-	95,036	95,036	522,695
Aldworth-Wood	8,365	-	(980)	(980)	7,385

Restricted Fund

The only active restricted fund results from the legacy of Mrs Connie Hardy and is for the fund-raising expenses of the church Children's Society Committee.

NOTE 22: CONNECTED CHARITIES

Chalfont St Peter Curate's Fund (Charity Registration No: 1093547) is a connected charity. Management trustees are the PCC. A more detailed summary of the unaudited accounts for this charity is provided within the Trustees Report . Grants received are shown at Note 3 above.

The Ecclesiastical Charities of Chalfont St Peter are also connected charities, whose management trustees are the Incumbent and Churchwardens. The Ecclesiastical Charities comprise

CHARITY	Reg No	Balance B/F £	Income £	Expenditure £	Unrealised gain/(loss)	Balance C/F £
Curate's Endowment Fund	1093547	956,391	29,186	39,871	Investments (40,003) Property Reval'n 78,000	983,673
Hibbert Charities	0231020	126,184	3,260	(600)	(14,019)	114,824
Charity of William Courtney	0238282	393	7	-	(32)	369
Charity of Isabella Evans	0238283	145	4	-	(16)	133
Revd. George Gleed Charity	0238281	909	24	(25)	(104)	803
Tony Graham Memorial Fund	1043028	23,917	593	(1,300)	(2,630)	20,580

Grants were made from the Curate's Endowment Fund to the PCC – see Note 3

NOTE 23: PENSIONS

The Chalfont St Peter Parish Churches participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014. The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. . Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

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

The scheme is a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable by the employer of £1,640 (2021: £2,210).

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

The Pension Builder Classic section has an on-going recovery plan to address the deficit of £14.2m from the 2016 valuation. There is no requirement for deficit payments at the current time.

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

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

NOTE 24: STAFF COSTS

	2022	2021
	£	£
Wages & Salaries	29,820	40,273
Social security cost (after Employer Allowance)	0	0
Other pension cost paid by Employer	1,658	2,210
	£31,478	£42,983

No employees received remuneration of more than £60,000 (2020: none). Of the 3 employees at the beginning of the period, one left in January and one left in August. The average number of monthly employees was therefore approximately 2 (2022: 3).