

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GILES, NORTHAMPTON

England & Wales · Charity number 1149547

Details

Other names ST GILES PCC, NORTHAMPTON

Status Registered

Legal form Previously excepted

Registered 2012-10-30

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

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Activities

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

Activities: Regular public worship; Pastoral work. Visiting the sick & bereaved; Teaching Christianity through sermons, courses, small groups; Taking religious assemblies in schools; Provision of youth club with Christian ethos; Promotion of Christianity through events, meetings & literature; Provision of activities for senior citizens, parents, toddlers & other special need groups; Supporting other charities

Classification

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

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£405,593	£334,484	-	-
2023-12-31	£316,683	£344,250	-	-
2022-12-31	£305,976	£343,362	-	-
2021-12-31	£407,159	£328,676	-	-
2020-12-31	£389,546	£362,965	-	-

Trustees

Name	Role	Appointed
Bethany Whaites		2023-04-30
Claire Vander Plaetse		2023-04-30
Craig Robert Macpherson		2021-04-25
DUNCAN HALLIDAY		2018-04-29
David Smith		2024-05-12
Dr PAUL VAUGHAN COOPER		2019-04-29
Louise Whaites		2018-04-28
Neil Richards		2021-04-25
PAUL FITZGERALD RITCHIE		2018-04-29
Peter Day		2023-04-30
Peter Summerside		2024-05-12
Rocky Coles		2025-05-11
Sarah Alexander		2024-05-12
Sarah Jane Day		2024-05-12
Stephen Hewitson		2019-04-29
Thomas Burditt		2023-04-30

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ST GILES PAROCHIAL CHURCH COUNCIL**

ST GILES PAROCHIAL CHURCH COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2024

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

Highlights from 2024!

- . There is a faithful albeit small group who meet through daily and weekly zoom and monthly in-person prayer sessions as well as making pastoral prayer available where possible as part of our Sunday services.
 - . We have met with over 600 children through our outreach work in schools!
 - . Our Sunday morning work with children and young people continues to grow.
 - . We have had an average of 60 people attending Take-A-Break through the summer.
 - . We have connected with about 70 students and young adults through 2024 at Sunday services and Thursday nights.
 - . Some of our young adults have helped lead Alpha at Broadmead Community Church and our monthly YA service is growing in leaders.
 - . Daniel Blight joined us as an intern and will continue during 2025.
 - . We have a grant from a legacy fund through the diocese for the allotment. With this we have been able to replace lots of the raised beds sides, and we are looking to build a decking area for seating to do bible studies. All done by the Students and Young Adults that are connected through St Giles.
 - . The University Multi-Faith centre team with whom Ruth has a close working relationship has grown by 6 more chaplains, including one more Catholic, Methodist and Anglican chaplain.
 - . We have provided 400 cooked dinners through our weekly 'Open Dining Room' from November-March.
 - . We have supported a wide range of local mission groups, including the University Foodbank via FISH, Eve and Baby Basics. Our musicians and AV Teams have provided music-led worship for all but a handful of the 106 church services throughout the year!
- Our children & young people are getting involved in the 'production' of our services, serving on our Sound and Visual desks.
- . Our churchyard now has CCTV coverage to help reduce anti-social behaviour.
 - . We have eleven home groups meeting regularly with demand for more places to be available.
 - . Our property team have ensured that our building stays safe and light, power and heat are available when we need them!

Welcome from our Vicar

2024 has been a really encouraging year in the life of St Giles. My desire for us as a church was to become more stable and sustainable whilst remaining missional. We began the year facing challenges of how to do this, including a significant financial challenge that we shared with the church community, but God has led us by his Spirit and provided.

What we then saw throughout the year was people often turning up on a Sunday and at midweek groups wanting to explore Christianity and some going on a journey of faith. We saw 2 children having a service of thanksgiving and dedication, 8 people getting baptised, one renewing her baptism vows and two being received into the Church of England.

We saw growth in the amount of children, families, students and young adults we had contact with. We saw growth in home groups both in numbers attending and in the amount of home groups, and we've seen numbers attending on a Sunday rising.

Our Giving Day in September was a particular encouragement, when we set a target at raising £35,000 to keep us sustainable for 2024, and we received over £90,000. This meant that we were able to pay our full parish share for 2024 and we were able to make our Student and Young Adult Mission Lead role a permanent full time position.

Although we are not out of the woods yet, and we have confirmed that we can only pay 2/3rds of Parish Share this year, we are trusting that God will provide, and we are looking to hold another Giving Day this Autumn.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Thank you so much to everyone for all that you contribute to the life, ministry and mission of St Giles. All that we do would not be possible without you. Every part of the body is so valuable and I am thankful for you all. Above all, I am thankful to God for all that he has done amongst us and we look forward to seeing what he will do in and through us in 2025.

Josh Thorne

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- 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.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Alpha

In 2024, we did not run the Alpha Course, although some young adults supported Broadmead Community Church when they ran the course. Evangelism has happened in different ways across ages throughout the year and so whilst this has continued, I have not sought to gather a team to run Alpha. We are seeing youth and young adults coming to faith, parents of children who link in with our children and families' ministry are on journeys exploring faith, and all of this is often encouraged by people building relationships with others and sharing their faith, and also through people being welcomed at Sunday services, staying, finding community and exploring Christianity. It has been exciting this year to receive people into the Church of England who have come back to faith and baptise new believers.

Alpha remains a brilliant way to introduce people to Christianity and we will no doubt run the course in the future at the appropriate time.

Children and Families

Our children's and families work has seen an increase in 2024.

Toddle In is continuing to meet two days a week, and is continuing to grow with new families attending nearly every week.

Open Dining Room re-started in October and has seen a number of families coming each week for a hot meal and crafts and games for the children.

We ran Take-A-Break over the summer holidays, which saw an average of approx. 60 people attending the sessions in church each Wednesday afternoon.

Our Sunday morning groups continue to meet, and we are now able to run the pre-school group twice a month. We would love to be able to begin running this every week in 2025.

Churchwardens

As church wardens we are elected by the church members and responsible to the Bishop. It is our duty to provide support to the vicar in every way possible and ensure that nothing stops the delivery of our services of worship.

Over the year we have continued to support Josh and the PCC as they have sought to do God's will. We would like to thank everyone who works or serves at St Giles for all of the ways they help in this mission.

I (Stephen) would like to add a personal thank you to David for his patience and wisdom these past two years.

Creation Care and Renewal

Work continues on the churchyard as the community group, which I am part of, has secured some extra funding for Northampton in Bloom. Working with partners NTC, WNC, Northampton BID and Northampton College the group has managed to tap into the Abington street works repurposing and restoring hanging basket poles and benches and had the doglegged wall area resurfaced with new planters built which will be planted this year. The Group collected an 'Outstanding' award in the RHS 'It's your neighbourhood awards' in 2024 as a result of this. One point I will raise to the PCC is as creation care is a mark of Anglican mission, why isn't it included in home mission? We don't budget for any investment in the churchyard such as bird/bat boxes/new trees. Everything has come from external funding and bulbs were planted in the autumn by the local community. In the autumn I also attended Northampton Ecumenical Eco Group's Care for Creation event at St Peter's Weston Favell. It was an excellent event which would have been useful for the church as it had some brilliant resources for all ages. It was a shame that it wasn't supported more by our church. I am re-entering the churchyard into the wildlife trust conservation scheme this year- it only costs £5 and the awards are valid for 3 years. Various meetings with WNC and their contractors have been frustrating this past year but we celebrate the small wins. Hoping the church as a whole becomes a bit more hands on with creation care in 2025.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Deanery Synod

The Deanery Synod convened for three formal meetings after the St Giles 2024 APCM.

St Giles non-clergy representation at Deanery Synod was doubled this year. Peter Day and Stephen Hewitson were joined as Synod representatives by Dave Smith and Neil Richards.

In June, members of the Deanery Synod met at St Mary's Church Far Cotton. Rural Dean Oliver Coss led the meeting. Matters shared included an increase in homelessness since the pandemic. The main area of sharing was in hearing different views held by churches on the intersection of homosexuality and Christianity in light of 'Prayers of Love and Faith' from the Bishops. Two letters were read out to the Deanery Synod from two parishes with opposing views in relation to PLF. There was time for reflection and hearing people's views around the Deanery.

In September, we met at All Saints' School, Kingsthorpe. Oliver Coss led the meeting. The Treasurer shared about low contributions to Parish Share. Bishop Debbie gave an address and from the floor received commitments to pray for her. She also took questions about maintaining her silence on PLF matters. She mentioned taking the time to get the message right. The evening closed with an encouragement from the floor with Ali Wagner (former curate at St Giles) sharing that Churches, as a body, are hurting, but that does not mean we stop moving.

In November, Deanery Synod was held at St Giles Northampton. Three members of Mothers Union spoke; Helen Lynett - Diocesan President, Revd Deborah Marsh and their chaplain Bishop Andrew Proud. There were reports from the Deanery Treasurer and the Diocesan Advisory Committee and Faculties. The evening was closed by prayers from the Assistant Rural Dean.

Home Groups

Home groups are small communities that currently gather every week to provide a space for friendship, encouragement and support, as well as prayer and bible study, and often sharing food together. They are a great way to find community and grow in discipleship at St Giles.

It has been wonderful to see home groups growing in numbers and two new home groups forming this year. We now have approximately 40% of adults who are linked to our church being part of a home group, which is really encouraging.

A special thank you to home group leaders who contact, gather and support those in their groups, and to everyone who invests in their home group. My hope and prayer is that groups continue to thrive as we grow together in our discipleship.

If you would like to join a home group, please speak to Josh Thorne or Helen Goff in the Church Office to find out more information.

House of Prayer

Corporate zoom prayers continue each weekday morning and Thursday evening. We also pray corporately in person on the last Saturday of each month. Grateful thanks to the teams for their persistence in praying, leading and supporting.

We believe that persistence in intercession day by day and week by week are what The Lord requires of us at the current time. There is a sense that as our church faces this new season, and with the world, UK and UK church facing immense challenges, we need more and more to be on our faces before God. Consider joining us if you can.

We also intercede for the ministries at St Giles and, where we have permission, for those who are sick or bereaved amongst us. Please therefore send through requests and also details of answers to prayer. We love thanking God for these as well as praising Him for who He is.

Men @ St Giles

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

We've hosted a variety of events for the Men of St Giles in 2024 and have seen some new faces attending, both young and old. Events have included a walk and pub lunch, a curry night, a movie night, a summer BBQ and the popular Men's breakfasts, one of which featured a brilliant talk by Paul Cooper about science and faith. It's been great to see Men connecting in friendship and fellowship together.

The Men also celebrated victory over the Women in the annual Men's vs Women games' night in April. A fun (and very competitive) night for all involved.

Looking ahead to 2025 I'm hoping to continue hosting a variety of Men's events and hope we will connect with Men that might not normally attend church but can feel comfortable attending one of our meetings. Look out for events in the notice sheet and on Facebook.

Mission on our Doorstep

Mission on Our Doorstep aims to keep local mission needs in the congregation's minds, as well as supporting (by prayer and financial gifts) a number of national organisations which we have contact with as a church and who supply us with support and resources. This year we have stopped supporting Christians in Sport and now support The Lighthouse Trust, a local charity working in schools.

We provide a collection point in church for the University Foodbank and Baby Basics (supplies for new babies and their mums). We have also had a Harvest collection for the Foodbank and collections for Eve (toys and toiletries) at Mothering Sunday and Christmas, which have been much appreciated. We continue to explore practical ways of supporting the local organisations we have contact with.

We hope to encourage more practical service to local organisations that we have links with.

Music and Worship

Praising the Lord in song is just one way in which we can offer worship to God for all that He is, all that He has done for us and all that He means to us. I am so grateful to those who give of their time and talents to lead our worship week-in, week out. That's around 106 services a year!

If you enjoy singing or playing an instrument and are interested in joining those who enable our music led worship, please contact Stephen Hewitson for more information. You don't need music grades or years of experience, just a willingness to offer your best to our amazing God!

Pastoral Prayer

Over this last year we have continued to be available to pray for people during morning communion services and occasionally at other services as well. We have also prayed for a small number of people in the week who have needed an extended time of prayer. We have been very encouraged by people letting us know about answered prayer. The team is led by Denise Bridgens, assisted by Mike Kingman and Serena Yong, and we meet regularly to pray and plan. The team meet each month for worship and prayer as well as teaching.

PCC

The PCC met formally six times during 2024. Stephen Hewitson and David Lidbetter continued in their roles as churchwardens following the APCM in April.

Issues discussed and dealt with at this year's meetings included:

- Approval of a new Equality, Diversity, and Inclusion Policy and a Constituting and Governing Statement.
- Renewal and expansion of the Students' and Young Adults' Mission Lead role, and recruitment of an intern.
- Response to Prayer of Love and Faith (PLF).
- Church finances with a focus on stability and sustainability.
- 2025 Budget

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

- Support to our mission partners

The PCC have also been working through CPAS 'PCC Tonight' materials, to reflect on the role of being an effective PCC, and hosted a church prayer evening in September ahead of the Church Giving Day.

The most recent PCC minutes are displayed on the notice board in church. We give thanks to God for all PCC members who give their time to PCC business.

Property Committee

Works have been confined to maintenance of the buildings with most of this being undertaken 'in-house'. Due to the financial challenges faced by the church, some of the less urgent items from the last Quinquennial Survey have been deferred and will be included within schedules of work arising from the next Quinquennial Survey to be undertaken in 2025.

The response to the gift day gives confidence that we will be able to undertake works that have been deferred and continue to maintain our buildings in good order.

Thanks go to Rob Brown, Janet Crane and Mike Holmes for all that they do to keep our buildings in good order.

Safeguarding

Safeguarding remains at the heart of all we do to provide a safe place for all to worship and a warm welcome to all who come to St Giles.

Safeguarding is once again driving discussions and decisions within the Church of England, and we all share a responsibility to play our part in ensuring our church is a safe place for all. Following the publication of the Makin report there are a number of recommendations suggested for local churches. Ensuring risk assessments, safeguarding training and DBS checks are up to date for all in leadership and positions of responsibility for St Giles groups is a requirement and making sure this is up to date is vital.

Ensuring individuals we support financially also maintain the highest standards of safeguarding and are able to demonstrate their commitment to this is also vital to our safeguarding responsibility as a church.

We continue to respond to safeguarding concerns in line with our Safeguarding policy. We have responded to a small number of concerns requiring referral to external agencies and are continuing to working with these agencies as required.

PCC receive safeguarding updates at each meeting and our Safeguarding policy is reviewed annually and updated in line with diocesan and national recommendations.

Schools

In June I was able to support Lighthouse Trust in running transition workshops and prayer spaces for year six children in a number of primary schools. We ran transition workshops in one school independently, and plan to offer this to more schools this year.

I have been doing regular assemblies in Abington Vale and All Saints this year. We have also been contacted by a number of other schools in the last year to arrange a visit to the church. We welcomed three different schools into our building, and we have had contact with over 600 children through our work in schools.

Our Partnership with Lighthouse Trust has continued through this year. We have a number of plans to develop our work in schools in 2025. These plans include improved transitions workshops for year 6, working to develop our Christmas and Easter provision, and continued school visits, lessons and assemblies. If you would like to be involved in this exciting ministry please talk to Beth.

Seniors Ministry

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Thursday Communion Service and Lunch Club: There is a regular congregation of around 24 on a Thursday morning. New people have started coming this year, which is always good to see. Although this is, on paper, a 'traditional' style service, there is a friendliness and informality, and a real sense of fellowship and community. Revds. Peter Allen, Nicola Aylett, James Howson and Josh Thorne have led, with Liz Kitwood and Daniel Blight contributing as occasional preachers, and Penny Ballard and Rob Brown supporting with music.

August gatherings were once again "Tea & Toast and Testimony" weeks. These were good times of fellowship, and gave opportunity for various members of the congregation to share their testimonies, which were greatly appreciated. Many thanks to Serena Yong for organising.

Lunch Club has continued, once a month, and is very much enjoyed by all who come. We are very thankful to Val and Mike Holmes and Helen Hayward for making this possible.

Ministry to Care Homes: Monthly services have continued at Spencer House and Cliftonville Care homes this past year, alternating between 'Songs of Praise' and Communion Services. Highlights included the Christmas Carol services, with over 20 attending in each home.

In January 2025, Nicola was asked to take the funeral of one lady from Cliftonville Care, at St Giles Church – perhaps one indicator of the growing link over the past few years.

At Christmas we also led two services at The Venton Centre, resulting in a re-start to regular services there. Peter and Sheila Angus are leading the Venton Centre team, and we are praying for new people to join this ministry.

We are very grateful for Ted Harding's faithful service in playing the piano for all these services. We would love to find at least one more pianist who could share the load with him.

Senior Fellowship: Senior Fellowship continued to meet on the 2nd and 4th Wednesday of each month at 2.30pm in the Church Centre throughout the year. We had visiting speakers on a wide range of subjects, quizzes from time to time and we enjoyed sharing tea and cake each week. Around 15 people attended regularly. Michael and Doreen Mabbutt have led this ministry faithfully for over 20 years and have decided to step down from leading as of April 2025 which will bring this ministry to a close. I would like to thank them for their generous and committed service over these many years and wish them every joy as they continue to serve the Lord in other ways.

St Columba, Collingtree

Collingtree C of E Primary School: A new head of school Mrs N Stutters was appointed in September 2023 and a better relationship between school and church is developing. Two members of our church go into the school to help with reading. I have been appointed as a school governor and the school regularly come to church to celebrate Christian festivals. I also visit the school to lead collective worship. As we have a number of families in need, a link has been formed with Weston Favell Food Bank to deliver supplies to the school for their Larder. Our harvest gifts also went to the school last year.

Collingtree Park Care Home: I visit the care home twice a month to conduct worship and minister to those in need. This is a developing ministry and much appreciated by those involved.

Church: We have had the new AV System for a year now and this has truly enhanced our worship. My thanks to Paul Cooper for all his work on this. Our organ is played from time to time and it is good to have live music; we have no worship band at present.

In September/October we ran the Hope Explored course. We had 11 participants including 4 that we don't see regularly in church. This has opened up discussion about the faith and we will be following this up with Christianity Explored in 2025.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The friends of St Columba continue to organise a monthly coffee morning in the church and this attracts 30-40 people. It is a good point of contact with the local community. I am also developing contacts with the parish council who are very supportive of the church and its role in the community.

Progress on the building project is slow and we are currently awaiting an archaeological dig. We are looking to add a meeting room and toilet to the church. There is also quinquennial work to be done.

I am grateful for the assistance of Simon Bridgens and Marian Thomas who continue to help with services when they are able to do so. We continue to see new faces join us and visit from time to time. Sadly a number of members have died in the last 2 years.

We are grateful for the support we receive from the Rev'd Josh Thorne and St Giles Church and we look forward to the future with optimism

Student and Young Adults Ministry

At St Giles over 2024, we connected with about 70 students and young adults, with some people coming in and some graduating and leaving. We also connect with students at the university weekly, either while we hand out free tea and coffee, or at the multi-faith centre. We are connected with the university to help provide food through their food bank. We also have connected with 29 churches and ministries in the Northampton. We continue to invite churches and individuals to join our time of prayer monthly at the University.

Over this last year we have seen our over 30s create their own homegroup, which has been a great space for them to continue to grow and develop in their faith. It is run by them, and Ruth is available for pastoral care. At the Young Adults homegroup, we have a monthly rotation of weekly topics that are missions, worship, teaching and guest speaker. It has been great to have some people from the congregation come and share with us, plus we have been able to connect with the St Johns Ambulance, Weston Favell food bank and the shoebox appeal, plus members of clergy from all over the diocese. We continue to see many Young Adults now lead and preach at the evening services over this last year. We also have the lovely Dan interning with us!

Treasurer

Income for 2024 has exceeded our budget forecast thanks to the amazing response to the Gift Day in September, which resulted in gifts to the value of over £90,000. We are extremely grateful for the generous response of you, the St Giles family. Much of the gifts came as 'one-off donations' and we still need to see an increase in the regular monthly giving to provide long term financial stability.

The gift day response has enabled us to pay our Parish Share in full for 2024, whilst still showing a surplus of income over expenditure, and has provided the basis to plan for the future, maintaining the current ministry areas.

We continue to apply for grants to support ministry opportunities and our thanks go to those who undertake the time-consuming task associated with grant applications.

Uniformed Organisations - Scouts

This year we have said farewell to Jacqui Hunter who has been our treasurer for many years. We would like to express our sincere thanks to Jacqui for her stewardship, skill, and time, which have left our Scout group in a healthy financial position.

We are also grateful for previous Scout trustees and helpers who gave their time in supporting the group and have now stepped down. These are:- Sine Cookman, James Earp, Kay Rushmore and Claire Biddiscombe.

We welcomed Craig Macpherson as our New Treasurer and Richard Poole as the new Chairperson of the Scout group at St Giles.

Thanks also go to the current trustees including Mark Cookman, Caitlin Newbery, Josh Richards, and the new treasurer and chair as previously mentioned.

We continue to wait on God's timing as we look to restart a group in the future. It remains a great way to bring families into the Church to hear the word of God.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

As we continue to plan and rethink the future of the group, we would welcome ideas, suggestions, and of course, willing volunteers to commit to run a group on a weekly basis. Please do make contact with Richard Poole on 07920361818 or rsjspo@gmail.com for a chat - it will probably involve a coffee.

Uniformed Organisations - 19th Northampton St Giles Guiding

We started the year with the wonderful news that 'Robin' - Joanna Poole, has achieved her Queens Guide Award. Jo had been working on this for 3 years and it is the highest award a leader can work on and achieve.

Our year in all sections was a year of celebrations from New Year, Saints Days, Christian festivals and anything in between.

In July all sections went to camp, where we invited 1 brownie unit and 2 guide units to join us in the fun! Brown Owl/Jay - Helen Hayward, gained her camp licence.

In October the Brownies joined another unit for a weekend holiday.

In November Guides and Rangers went with leaders to Pax Lodge in London for a night at a World Centre. After a visit to the theatre to see Six, we headed home, a very tiring but fun time was had by all.

We offer girls from 4 years to 18 years the chance to learn and have fun in a safe friendly environment.

Welcome and Hospitality

It's been wonderful to welcome so many newcomers to St. Giles in 2023. It's such a joy to be a part of this ministry and welcome newer and older members every Sunday. Look out for people carrying our 'welcome bags' we give to newcomers on their first visit and be sure to say hello to them, we all have a part to play in being a welcoming church.

We've had a number of new people coming forward to serve on the welcome teams for both the Sunday morning and evening services. It's great to see people of a variety of ages getting involved and serving in this ministry. I recently read that people will usually make their minds up within the first two minutes of visiting a church whether they will be coming back.

Look out for some exciting changes to the way we welcome people to St Giles in 2024 including the introduction of a dedicated welcome area in the church building. We are keen to find ways to connect newcomers into the family of our church.

Wellbeing Cafe

The Wellbeing Café is an integral part of the weekly calendar of the church. We seek to offer hospitality, a sense of belonging and acceptance to everyone who comes into the space. We run on Monday afternoons between 1 and 4pm where we open up the church centre (the church building during the summer) to create a welcoming safe space.

Those who come spend time either doing an activity together, talking or sitting quietly alongside the group. It is open to anyone, but particularly created for those amongst us who are experiencing emotional challenges, mental health issues or spiritual struggles. We offer drinks and snacks for those who come and, although the atmosphere is quiet and contemplative, it is also friendly and warm.

Every hour an optional contemplative prayer and meditation session is run by one of the leaders or guests.

Women @ St Giles

Fun and Games! We had another evening of extremely competitive silliness of fun, bring & share food and fellowship at the men vs women games. It was a thoroughly enjoyable evening for all, which this year alas was won by the men's team.

In June, we hosted the women's retreat day with Kintsugi as the theme. It was a special time where our speakers shared some powerful testimonies of God's unfailing love for them, with a time of reflection and prayers after each session.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Our Wednesday morning 'support group' with 'tea & toast / knit & natter' is going strong, but not necessarily at the same time!

The Women's Ministry didn't run a 221 course (Divorce support group) at St Giles in 2024, but instead were encouraged to reach out to other churches requesting courses in the Northamptonshire area (St Francis' Church Duston in July and in September at St Albans Church Broadmead).

World Mission

Our Mission Partners have all completed a further year in their ministries, and have kept regularly in touch, apart from Vera due to current circumstances.

We have welcomed Alf and Hilary and Peter and Gill to preach at both services, and take part in a shared lunch. Izaias and Ruth, home for several months, also shared in our church life as has Ann, home for an extended period until June.

We continued to support both a Tearfund project in Uganda, but have received little feedback recently on progress, and persecuted Christians through Open Doors.
No Lent project was run.

A reduced budget enabled us to maintain our existing commitments, but had no reserve for discretionary expenditure. WMG welcomed new members Dave and Jo Smith and Renee Dixon and met periodically for prayer and planning.

Mission Partners have been regularly included in the monthly prayer diary and in our prayer gatherings and some articles have been published in Mission In Touch.

Youth Work

Our Youth Work, in 2024, has mainly been in our Sunday morning groups.

Our Sunday morning youth provision continues for all young people in secondary school and is led by a wonderful team of youth workers. Each week we have breakfast together, and spend time exploring the Bible and what God's word means for us.

We would love to be able to grow our youth work with socials and trips, and to restart our mid-week groups, but will need more leaders in order to make this happen.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Financial position

The Accounts for 2024 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £271,233. This is an increase of £66,277 from the end of last year.

The Student and Young People Worker Fund was set up to support a new ministry to students at the recently relocated Northampton University and this received £5,430 in donations and grants of £5,917.

General Fund like for like expenditure reduced by approximately £12k over the previous year.

General income for 2024 was approximately £58K above that budgeted for, which was due to the success of the gift day held. This has led to an overall surplus of £71K, which is £133K greater than the budgeted deficit for the 2024 year.

God continues to bless St Giles with many generous donors; however, the challenge going forward is to try to match regular giving and income to necessary expenditure in order to maintain reserves at an acceptable level. The audited accounts will be available to view on the St Giles website as soon as the audit is completed.

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 11 months' ordinary expenditure.

The trustees have approved a budget for 2025 which proposes a deficit which would be drawn down from our reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Beth Whaites, has been employed throughout the year by the Trust as Youth Minister at the normal remuneration for such position following a thorough recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Principal address

St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2024 and have remained in office for the duration of the period:

Paul Cooper	Louise Whaites	Steve Pentland
Paul Ritchie	Claire Vander Plaeste	Neil Richards
Craig MacPherson	Duncan Halliday	Peter Day
David Lidbetter	Stephen Hewitson	Thomas Burditt
Bethany Whaites		

Appointed:	Sarah Alexander (May 2024)
Appointed:	David Smith (May 2024)
Appointed:	Sarah Jane Day (May 2024)
Appointed:	Peter Summerside (May 2024)

Resigned:	Chris Davison (May 2024)
Resigned:	Karolin Richards (May 2024)
Resigned:	Rachel White (May 2024)

In the year there has been no further appointments or resignations in the Church Wardens, Deanery Synod and Incumbents.

Auditors

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 18 July 2025 and signed on its behalf by:


.....

D Halliday - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Church Accounting Regulations 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ST GILES PAROCHIAL CHURCH COUNCIL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

Date: **21 July 2024**

ST GILES PAROCHIAL CHURCH COUNCIL

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

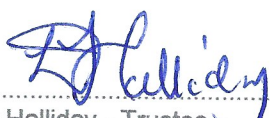
	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		373,960	19,127	393,087	305,146
Fees and room letting	3	4,999	161	5,160	6,300
Investment income	4	7,346	-	7,346	5,237
Total		<u>386,305</u>	<u>19,288</u>	<u>405,593</u>	<u>316,683</u>
EXPENDITURE ON					
Charitable activities					
Church activities and donations		<u>301,342</u>	<u>33,142</u>	<u>334,484</u>	<u>344,250</u>
NET INCOME/(EXPENDITURE)		84,963	(13,854)	71,109	(27,567)
Transfers between funds	12	<u>(18,686)</u>	<u>18,686</u>	<u>-</u>	<u>-</u>
Net movement in funds		66,277	4,832	71,109	(27,567)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,667,550	9,814	1,677,364	1,704,931
TOTAL FUNDS CARRIED FORWARD		<u><u>1,733,827</u></u>	<u><u>14,646</u></u>	<u><u>1,748,473</u></u>	<u><u>1,677,364</u></u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594	-	1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	28,853	414	29,267	12,364
Cash at bank and in hand		286,771	14,232	301,003	210,217
		315,624	14,646	330,270	222,581
CREDITORS					
Amounts falling due within one year	11	(44,391)	-	(44,391)	(7,811)
NET CURRENT ASSETS		271,233	14,646	285,879	214,770
TOTAL ASSETS LESS CURRENT LIABILITIES		1,733,827	14,646	1,748,473	1,677,364
NET ASSETS		1,733,827	14,646	1,748,473	1,677,364
FUNDS	12				
Unrestricted funds:					
General fund				261,415	197,956
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				5,000	5,000
YA - Allotment				578	-
Children & family				2,240	-
				1,733,827	1,667,550
Restricted funds				14,646	9,814
TOTAL FUNDS				1,748,473	1,677,364

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2025 and were signed on its behalf by:


D Halliday - Trustee

The notes form part of these financial statements

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

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 12.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property

The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment

With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES - continued

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2024	2023
	£	£
Centre, church & house letting	3,603	4,393
Wedding and funeral fees	1,286	1,574
Group and fundraising income	271	333
	<u>5,160</u>	<u>6,300</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>7,346</u>	<u>5,237</u>

5. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>4,240</u>	<u>3,480</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration totalling £32,179 (2023: £30,143) was paid to B Whaites (appointed a trustee in 2023) for their work as a Youth Minister.

Trustees' expenses

During the year ended 31 December 2024, 6 trustees' (2023: 6) were paid a total of £4,051 (2023: £3,468) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	6	6

No employees received emoluments in excess of £60,000.

	2024 £	2023 £
Wages	106,515	103,202
National insurance	7,620	7,255
Pension contributions	9,667	8,819
	<u>123,802</u>	<u>119,276</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	292,755	12,391	305,146
Fees and room letting	6,300	-	6,300
Investment income	5,237	-	5,237
Total	<u>304,292</u>	<u>12,391</u>	<u>316,683</u>
EXPENDITURE ON			
Charitable activities			
Church activities and donations	313,650	30,600	344,250
NET INCOME/(EXPENDITURE)	(9,358)	(18,209)	(27,567)
Transfers between funds	(5,491)	5,491	-
Net movement in funds	<u>(14,849)</u>	<u>(12,718)</u>	<u>(27,567)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,682,399	22,532	1,704,931
TOTAL FUNDS CARRIED FORWARD	<u>1,667,550</u>	<u>9,814</u>	<u>1,677,364</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	1,462,594	74,138	1,536,732
DEPRECIATION			
At 1 January 2024 and 31 December 2024	-	74,138	74,138
NET BOOK VALUE			
At 31 December 2024	1,462,594	-	1,462,594
At 31 December 2023	1,462,594	-	1,462,594

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Gift aid recoverable	29,267	12,364
Prepayments and accrued income	-	-
	29,267	12,364

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	44,391	7,811

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	197,956	82,145	(18,686)	261,415
Fixed assets	1,462,594	-	-	1,462,594
MALT (Interns)	2,000	-	-	2,000
Student and Young People Worker Fund	5,000	-	-	5,000
YA - Allotment	-	578	-	578
Children & family	-	2,240	-	2,240
	<u>1,667,550</u>	<u>84,963</u>	<u>(18,686)</u>	<u>1,733,827</u>
Restricted funds				
MALT2 (Interns)	738	2,191	-	2,929
Family Support Workers	1,798	-	-	1,798
Student and Young People Worker Fund	-	(18,272)	18,686	414
New Wine Trust	5,218	-	-	5,218
Open Dining Room	2,060	2,227	-	4,287
	<u>9,814</u>	<u>(13,854)</u>	<u>18,686</u>	<u>14,646</u>
TOTAL FUNDS	<u>1,677,364</u>	<u>71,109</u>	<u>-</u>	<u>1,748,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,065	(300,920)	82,145
YA - Allotment	1,000	(422)	578
Children & family	2,240	-	2,240
	<u>386,305</u>	<u>(301,342)</u>	<u>84,963</u>
Restricted funds			
MALT2 (Interns)	5,000	(2,809)	2,191
Student and Young People Worker Fund	11,508	(29,780)	(18,272)
Open Dining Room	2,780	(553)	2,227
	<u>19,288</u>	<u>(33,142)</u>	<u>(13,854)</u>
TOTAL FUNDS	<u>405,593</u>	<u>(334,484)</u>	<u>71,109</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	212,805	(9,358)	(5,491)	197,956
Fixed assets	1,462,594	-	-	1,462,594
MALT (Interns)	2,000	-	-	2,000
Student and Young People Worker Fund	5,000	-	-	5,000
	<u>1,682,399</u>	<u>(9,358)</u>	<u>(5,491)</u>	<u>1,667,550</u>
Restricted funds				
MALT2 (Interns)	738	-	-	738
Family Support Workers	1,798	-	-	1,798
Student and Young People Worker Fund	10,287	(15,778)	5,491	-
New Wine Trust	5,218	-	-	5,218
Open Dining Room	4,491	(2,431)	-	2,060
	<u>22,532</u>	<u>(18,209)</u>	<u>5,491</u>	<u>9,814</u>
TOTAL FUNDS	<u>1,704,931</u>	<u>(27,567)</u>	<u>-</u>	<u>1,677,364</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,292	(313,650)	(9,358)
Restricted funds			
Student and Young People Worker Fund	12,391	(28,169)	(15,778)
Open Dining Room	-	(2,431)	(2,431)
	<u>12,391</u>	<u>(30,600)</u>	<u>(18,209)</u>
TOTAL FUNDS	<u>316,683</u>	<u>(344,250)</u>	<u>(27,567)</u>

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS - continued

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

Open Dining Room Fund - funding to open a warm, welcoming space for all families with children under 18 to attend.

Transfer of funds between the General Fund and Student and Young People Worker Fund is due to an overspend of funds.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

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

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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. Discretionary increases may also be added, depending on investment returns and other factors.

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

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £9,667 2023: £8,819).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022. The next valuation is due as at 31 December 2025.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 6.7% at 1 January 2024. The Board also decided to grant pensions with guaranteed increased at RPI capped at 2.5% pa a one-off discretionary increase so that those pensions increased by 5% at 1 January 2024. There is no requirement for deficit payments at the current time.

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

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

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 12.

ST GILES PAROCHIAL CHURCH COUNCIL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Non Gift Aid donations	172,334	74,607
Gift Aid donations	152,000	152,350
Gift Aid recoverable	36,927	37,821
Legacies	14,889	31,189
Grants	16,937	9,179
	393,087	305,146
Fees and room letting		
Centre, church & house letting	3,603	4,393
Wedding and funeral fees	1,286	1,574
Group and fundraising income	271	333
	5,160	6,300
Investment income		
Deposit account interest	7,346	5,237
Total incoming resources	405,593	316,683
EXPENDITURE		
Charitable activities		
Parish share	99,135	111,579
Staff salaries	79,592	76,190
Staff expenses	6,141	3,421
Youth/children	3,582	2,853
Church costs	17,609	19,141
Parish centre costs	16,466	18,415
Parish events	20	219
Overseas mission	31,788	32,288
Home mission	13,050	13,500
Church refurbishment	4,092	4,783
Men's Ministry	75	75
Fundraising expenses	553	2,431
Family and children	1,001	1,267
Women's Ministry	41	67
	273,145	286,229
Support costs		
Management		
Wages	36,840	36,298
Social security	2,573	2,474
Pensions	5,429	3,431
Carried forward	44,842	42,203

This page does not form part of the statutory financial statements

ST GILES PAROCHIAL CHURCH COUNCIL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Management		
Brought forward	44,842	42,203
Telephone	1,529	4,392
Postage, stationery and copier	3,651	655
Promotion and publicity	213	28
Sundries	2,412	2,232
	<u>52,647</u>	<u>49,510</u>
Finance		
Bank charges	507	631
Information technology		
I.T. costs	3,945	4,400
Governance costs		
Auditors' remuneration	<u>4,240</u>	<u>3,480</u>
Total resources expended	<u>334,484</u>	<u>344,250</u>
Net income/(expenditure)	<u><u>71,109</u></u>	<u><u>(27,567)</u></u>

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ST GILES PAROCHIAL CHURCH COUNCIL**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

Highlights from 2023!

- . A new Vicar! Welcome Josh, Corrine and Ezekiel!
- . Prayer continues to underpin our church life and activities through daily zoom and weekly in person prayer sessions as well as making pastoral prayer available where possible as part of our services.
- . We have had contact with over 825 children through our work in schools!
- . We have seen a significant increase in the number of children and young families attending church, particularly at the lower end of the age range.
- . We have connected with 40 - 50 students and young adults at St Giles and have helped over 300 individual international students through the platform of FISH.
- . Our Bereavement Journey course had 18 guests who have no other connection with St Giles!
- . The women's ministry piloted a new divorce course (221 Divorce Support) which provided a space for 8 people to prayerfully journey through a difficult time in their lives.
- . We have provided many cooked dinners for individuals and families through our weekly Open Dining Room' from November to March.
- . We have supported a wide range of local mission groups, including the University Foodbank via FISH, Eve and Baby Basics.
- . In addition to our regular support of our overseas mission partners, our Lent project with Tearfund raised £4000 to help subsistence farmers in Ethiopia!
- . Our musicians and AV Teams have provided music-led worship for all but a handful of the 106 church services throughout the year!
- . Our children & young people are getting involved in the 'production' of our services, serving on our Sound and Visual desks.
- . Our churchyard now has CCTV coverage to help reduce anti-social behaviour.
- . We have eight home groups meeting regularly with demand for more places to be available.
- . Our property team have ensured that our building stays safe and light. Power and heat are available when we need them!

Welcome from our Vicar

Welcome to the Annual Report for St Giles Parochial Church Council. I hope you will take some time to read about what has happened over the past year. It has been a privilege and a joy to be appointed as Vicar of St Giles in this last year and to begin my ministry here. But I am thankful that this church is not about any one individual but that everything happens because one big team is involved, and I want to thank every one of you for all that you give and bring to the life, ministry and mission of our church. My prayer is that God would continue to be glorified amongst us and that in the next year more people would come to know the love and grace we find in Jesus. With every blessing.

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- 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.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Alpha

Alpha provides a safe and supportive environment for those of faith or no faith to explore what Christianity is all about. Some of our young adults attended Alpha at Broadmead Community Church in the Autumn of last year and at least one of them wishes to be confirmed. We would love to see Alpha run at St Giles this year and are looking for leaders who may be interested in taking part. Please do get in touch with the Church Office if you feel God is leading you to be part of this ministry.

Audio Visual & Production

This year we have been looking at how children can get more involved with the production side at St Giles. This has been a fun process, and we are close to having both sound desk and PC run by children, with minimal oversight, on the first Sunday of the month.

We have also had the pleasure of serving in many ways over the year, including for Every Nation Bible School, Northampton Male Voice Choir, weddings, funerals, the carol service, and even a rock concert! I am very thankful for all the members of the AV team as they continue to faithfully serve in this way.

Bereavement Journey Course

The course was run over a six week period during February and March 2023 in the Church Centre.

We had eighteen guests who signed up, many of whom had no specific connection to St Giles but who had suffered a recent bereavement and had been searching on the internet for a course.

The course consists of video and small group work.

Meeting in person was a great advantage (having run some of the earlier courses online) and helped the three small groups and their facilitators bond well. The ages of the guests ranged from thirties right through to seventies. A reminder that bereavement can affect us at any age.

A course like this needs a team of people to make it work well; facilitators to run the group discussions, an IT team to supervise the video presentations, volunteers to provide refreshments and administrators to organise the sessions and keep everyone informed of the itinerary. A big thanks to everyone in the team.

Judging by the feedback from the guests everyone seemed to find the course very helpful. A reunion supper which took place later in the year was also well attended and appreciated.

Children and Families

Our children's and families work has seen an increase in 2023.

Toddle In is continuing to meet two days a week, and is now growing again, we had over 100 people attending the Toddle In Christmas Party in December.

Open Dining Room re-started in October and has seen a number of new families coming each week for a hot meal and crafts and games for the children.

We also ran Take-A-Break over the summer Holidays, which saw 40-60 people attending the sessions in church each Wednesday afternoon.

Our Sunday morning groups continue to meet. Unfortunately we are only able to run a pre school group once a month, but are hoping to be able to do more sessions in the next year.

Churchwardens

Firstly, A huge 'thankyou' to The Lord and to all those who helped in bringing Josh, Corrine and Ezekiel to St Giles. It feels to be an exciting time with many new people worshipping with us and also new and existing opportunities for outreach developing.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Thank you also to all those who already give their time, their talents and their financial support. We cannot move forward without this. Please do prayerfully consider how you might continue or perhaps start to contribute to the life and mission of the church in some way.

We are so grateful to our Vicar, our Staff Team, Lay Ministers and Treasurer who together with many volunteers lead or oversee areas of mission; our worship services, manage our buildings, our accounts and administration, all to support the life and outreach of our church fellowship to our community.

Lastly, we are incredibly appreciative of our faithful Deputy Wardens who come to church early and stay late after each Sunday service to unlock and then secure the building, ensuring that everything and everybody is in place to allow our worship to take place.

Do speak to Stephen Hewitson or David Lidbetter if you have any questions or wish to explore any opportunities for getting involved.

Creation Care and Renewal

Our churchyard still remains a sanctuary for wildlife. From the bulbs in spring to the canopy of the trees for the birds and common pipistrelle bats. Decaying tree trunks left standing provide habitat whilst the wildflower strip continues to help pollinators.

Thankfully despite weather extremities in the past few years, the recently planted trees are still alive with grateful thanks to the well-being team for watering them. We are sadly losing another mature tree - can we fundraise to plant a few more trees?

Achievements in 2023:

Installation of five new closed bins. Can we each litter pick before or after our services?
Littering is a huge problem!

CCTV was installed in the churchyard as part of the safer street funding scheme to help reduce antisocial issues.

I continue to have meetings with WNC regarding the churchyard and its issues at the Guildhall. I am hoping to engage with the PCC going forward as I believe that we currently have no vision for the churchyard and I am struggling to resolve issues by myself. Ultimately although maintained by the council, we, the church are the landowners and we need a collective ownership to help resolve some of the issues we have. It's such a great resource to be custodians of especially for well-being and mental health.

Home Groups

Attending a Home Group provides an opportunity to explore how we can apply the teaching we receive on a Sunday into the rest of our week. Meetings are usually held in someone's home and they provide an opportunity to delve deeper into Bible study, prayer and fellowship in a safe, supportive and encouraging environment.

We currently have 8 home groups at St Giles which accounts for approximately 25% of our church congregation. We would love to see more home groups starting as we know there are people who have expressed an interest to join a group. Please do contact the office if you would like to lead a group or be part of one (office@stgilesnorthampton.org.uk).

House of Prayer

We believe that persistence in intercession day by day and week by week are what the Lord requires of us at this current time. There is a sense that as our church faces this new season, and with the world, UK and UK church facing immense challenges, we need more and more to be on our faces before God.

Corporate zoom prayers continue each weekday morning at 8-8.30am and Thursday evening at 8-9pm. Grateful thanks to the teams who are persistent in praying, leading and supporting. It is much appreciated. Consider joining us if you can, the zoom details are on our weekly news sheet or you can contact the church office.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

We also intercede for the ministries at St Giles. Please therefore send through requests and also details of answers to prayer. We love thanking God for these as well as praising Him for who He is.

Although numbers were too small to sustain in-person corporate prayer during the interregnum, we are open to re-starting these. We are also encouraged that many 'pockets' of prayer exist – for example in house groups, or ministry groups. Fantastic! We are happy to visit anyone who might want encouragement to pray.

God is Good!!

Men @ St Giles

2023 has been a year of change for the Men's Ministry team as I've had to bid farewell to Mike Cope but have really benefitted from the wisdom of some of the older heads stepping forward to help with me. Many thanks to Duncan, Tim and Neale for this.

We have tried to put on a variety of events in 2023 including a cookery masterclass, a movie night, hymns and tins night and the always popular men's breakfast. It's been great to see some new and old faces alike coming together, building friendships and creating a space for sharing and prayer.

We also took a group of guys to 'The Gathering for Men' in June, a brilliant festival full of amazing worship, teaching, prayer and some amazing activities including axe throwing and wrestling to name a few

Look out for more exciting events in 2024, we have a curry night February, a Men's Breakfast in March and we will be looking for revenge against the Women in the annual Men's vs Women's games night in April!

Mission on our Doorstep

MOOD aims to keep local mission needs in the congregation's minds as well as supporting (by prayer and financial gifts) a number of national organisations which we have contact with as a church and who supply us with support and resources.

We seek to encourage the regular collections for the University Foodbank via FISH. We have also had a Harvest collection for Foodbank and collections for Eve (toys and toiletries) and Baby Basics (Supplies for new baby's and their mums) at Mothering Sunday and Christmas which have been much appreciated. We continue to explore practical ways of supporting the local organisations we have contact with.

We hope to encourage more practical service to local organisations we have links with as a church.

Music and Worship

Joining together in song is just one way in which we can offer worship to God for all that He is, all that He has done for us and means to us.

I am so grateful to those who give of their time and talents to enable this to happen week-in, week out.

I thought that it might be helpful to show how many people are typically involved in the process:

Before each Sunday service, one of the music group leaders will prayerfully choose the songs to support the teaching theme and then liaise with the service leader to agree. The musicians will meet to rehearse the songs and the sound technician will also attend to provide the set up that is needed and to ensure that each band member can hear what they need to hear as they play.

Immediately prior to each service, the band will run through the songs again and the music group leader will speak to the AV operator to check that they know the order in which the various parts of the song will be sung, so that the right words will appear at the right time.

Hopefully, all this preparation will enable the band to play and all of us join in offering a joyful 'noise' to our God.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

After the service has ended, the AV technicians stay on to 'break down' the microphones, leads and stands and stow them away safely until the next service. All the songs that we sing each week need to be 'logged' by title and composer in-line with our copyright commitments.

If you are interested in joining those who enable our music led worship, please contact Stephen Hewitson or myself.

Pastoral Prayer

We are available for prayer ministry during the morning communion services twice a month and at occasional church services which have a focus on healing. We also pray for those who email requests to us via the church office or to Denise Bridgens. We offer ministry in the week for those needing more time for ministry. The team is led by Denise Bridgens assisted by Mike Kingman and Serena Yong. David Cline, our former team leader, sadly passed away in November. Two new members have joined us this year. We continue to meet up as a team every month for worship, fellowship and prayer. We also discuss specific topics related to the healing ministry. It continues to be a privilege to pray for those who ask for confidential prayer.

PCC

The PCC met formally six times during 2023. Jacqueline Wienkamp and Jessica Newlove were succeeded as churchwardens by Stephen Hewitson and David Lidbetter following the APCM in April. In September, we welcomed Josh as our new vicar and thus the new Chair of the PCC, meetings prior to his arrival being chaired by the churchwardens.

Issues discussed and dealt with at this year's meetings included:

- Appointment of two Parish Representatives (Louise Whaites and David Lidbetter) to represent the congregation in the appointment process of a new vicar.
- Support to our Mission Partners
- Fire Prevention and Risk Assessment
- Student's and Young Adults' Ministry
- Finance and Giving (Including the establishment of a Stewardship Committee and roll out of the Parish Giving Scheme)
- Fostering a 'thank you culture'
- 2024 Budget

The PCC also undertook Equality and Diversity Training in March 2023.

The most recent PCC minutes are displayed on the notice board in church.

We give thanks to God for all PCC members who give their time to PCC business.

Property Committee

Works have been confined to maintenance of the buildings with most of this being undertaken 'in-house'. Due to the financial challenges faced by the church some of the less urgent items from the last Quinquennial Survey, planned for 2023 have been deferred.

Our electric supply contract, which was a three-year fixed rate contract, came up for renewal in September and our new agreement has seen a significant increase in cost.

Thanks go to Rob Brown, Janet Crane and Mike Holmes for all that they do to keep our buildings in good order.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Safeguarding

Safeguarding is at the heart of our Christian Faith, it means the action the church takes to promote a safer culture in all our churches - - Justin Welby.

We at St Giles work in line with the Church Of England Safeguarding Policy and Practice Guidance. As required we as a PCC have due regard to the House of Bishops guidance on Safeguarding children and vulnerable adults.

Safeguarding is a standing item on our PCC agenda and supplemented by Safeguarding meetings between The Vicar and PSO.

We have a named Parish Safeguarding Officer (PSO) Louise Whaites. We have three DBS verifiers and work with Thirtyone:eight to facilitate DBS checks. The safeguarding policy is reviewed annually by the PCC and any changes agreed at that time.

St Giles uses the Parish Safeguarding Dashboard as a tool for auditing our safeguarding practices. This is a working document that is being updated and adapted throughout the years. The Vicar and PSO monitor and update this in-line with the requirements on the Dashboard. There are a small number of outstanding items requiring completion on the Dashboard.

14 people have undertaken safeguarding training through the CofE learning portal and 8 people have outstanding training. To be compliant with the Church of England guidance all outstanding training must be completed. This training helps us to create a welcoming environment that is safe and supportive for all. Complete training records for all is a target for the coming year.

The Portal provided online access to safeguarding training for volunteers and staff members up to but not including the Leadership training.

Safer recruitment practices with all volunteers is one area for development in the coming year. With the help provided by the Dashboard this is in process.

Ten concerns have been raised with the PSO and appropriate action taken in each case. The Diocesan Safeguarding team have been contacted three times and external agencies twice.

Schools

In June I was able to support the Lighthouse trust in running transition workshops and prayer spaces for Year 6 children in a number of primary schools. I went into a number of schools, and plan to increase our provision to schools this year.

I have been doing regular assemblies in Abington Vale and All Saints this year. We have also been contacted by a number of other schools in the last year to arrange a visit to the church. In the last year, we welcomed four different schools into our building, and had contact with over 825 children through our work in schools.

Our Partnership with Lighthouse trust has continued to grow through this year. We have a number of plans to develop our work in schools in 2024. These plans include improved transitions workshops for Year 6, and after-school wellbeing club in partnership with others, and continued school visits, lessons and assemblies. If you would like to be involved in this exciting ministry please talk to Beth.

Seniors Ministry

Senior Fellowship: Senior Fellowship has continued to meet on the 2nd and 4th Wednesday of each month at 2.30pm in the Church Centre. We have visiting speakers on a wide range of subjects. We also have quizzes from time to time. We enjoy sharing tea and cake each week. Around 15 people attend regularly and we would love to see more seniors attending and the group growing. Please do contact Michael and Doreen Mabbutt if you want further information.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Ministry to Care Homes: Monthly services have been held at Spencer House, and Cliftonville Care over the past year. Mostly these are 'Songs of Praise' style, but a communion service has been held every other month at Spencer House, as this is particularly appreciated by residents there. Numbers attending, at both homes, have ranged from seven to twenty-four! So far, we have not been able to establish anything similar at The Angela Grace, but this is a hope for later in 2024, as is a reconnection with the Venton Centre. The team has been made up of five regulars: Nicola Aylett, Ted Harding, Liz Kitwood, Denise Willington and Jill Beattie. Jill had stepped down from the team in January 2024, just one week before she unexpectedly died, and we are very sorry to have lost her. Janet Young has recently joined the team, and we would welcome a few others.

St Columba, Collingtree

St. Columba, Collingtree meets for worship at 10am on a Sunday and we continue to see new faces from time to time. We are grateful for the continued support that we receive from St Giles both in attendance and with help with various projects. Most significantly has been the instillation of the new Audio Visual system and my thanks to Paul Cooper for his oversight of this. I am also grateful to Duncan and Carol Halliday for the drawing up of plans and costings for an extension to the church to include a toilet and a small meeting room; PCC discussions continued.. My thanks to Simon Bridgens and Marian Thomas for their assistance in conducting worship, without such help we would struggle.

Locally the Friends Coffee morning continues to attract many people into the church and provide for a community meeting place. Sadly we lost two Stalwart members of our church last year; Michael Marsh and Chris Wright. They were both former secretaries and we miss them greatly. This, together with Joanna Edmond's move to Somerset, has left a gap in the efficient running of the church. I am grateful to those who have stepped up into new roles. In September Nicola Stutters was appointed as the new Head of School at Collingtree C of E Primary School. Although it is early days it is good to see a growing relationship between school and church. To this end I have offered to be a school governor.

Looking forward we shall be running the Hope Explored course after Easter. It is hoped that both church members and other local people will attend the course. I am very much enjoying working with Josh Thorne and I am delighted that he has taken an active interest in St Columba Church and the partnership with St Giles. We shall shortly be meeting with Archdeacon Richard to discuss how we move things on further.

We are very grateful to St Giles for your prayers and practical help throughout the year.

Student and Young Adults Ministry

At St Giles we have been connected with 40 - 50 students and young adults, with some people coming in and some graduating and leaving. During this year we have helped about 329 individual international students thorough the platform of FISH. We also connect with about 10/20 students and staff members per week through handing out free tea and coffee with the Chaplain of the University. We are connected with the university to help provide food through their food bank. Plus we were able to feed 74 households with a food hamper, partnering with Western Favell Food bank for this Christmas.

We also have connected with 29 churches and ministries in the Northampton area to work alongside with their student and young adult ministries. Since Sept 2022 we have seen our Student and Young Adult group growdramatically, with a 250% increase in numbers.

We have a monthly rotation of weekly topics that are missions, worship, teaching and guest speaker. It has been great to have some people from the congregation come and share on a Wednesday night. We have seen manyYoung Adults now lead and preach at the evening services over this last year. What a great encouragement!

Thursday Communion Service and Fellowship

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Thursday Communion service has continued to flourish! There is a real sense of fellowship and community, and a readiness to listen and respond to God's Word. Thanks to those who have led communion services through the year: Rev'ds Ali Wagner, James Howson, Peter Allen, Nicola Aylett and Josh Thorne. Thanks also to Liz Kitwood who has sometimes preached, and to Penny Ballard, who plays the piano most Thursdays; to Serena Yong, who sets up each week, and to Mike Kingman our Verger.

In August, we took a break from the usual communion services and had five "Tea & Toast and Testimony" weeks. These were good times of fellowship and sharing, with various regulars taking a turn to speak.

Lunch Club has continued, once a month, and been much appreciated. Thanks to Val and Mike Holmes for their cooking, to Helen Hayward who assists, and to Rob Brown who clears up! These lunches not only nourish our bodies, but fuel our fellowship, too!

Uniformed Organisations - Scouts

Sadly 2nd Northampton (St Giles) Scout troop was suspended at the end of December. There were a number of reasons for this and it followed lengthy discussions by the trustees.

Primarily we were seeing numbers drop to unsustainable levels, longstanding leaders were wanting a well deserved rest, and no new leaders were coming forward, and there were ongoing vacancies on the board of trustees.

As an group of trustees, along with the St Giles staff team, we are looking discern if we have the ability to re open in September, at least in part, but this will rely on new leaders, and an influx of young people

Uniformed Organisations - 19th Northampton St Giles Guiding

We offer girls from 4 – 18 years a varied programme, all age appropriate through Skill Builder, Unit Meeting Activities and offer them any opportunities we can at unit, division and County events.

Highlights of the year:

All sections had a sleepover at Whipsnade Zoo on the evening of the King's coronation. We got to see the animals after the zoo had closed and then before it opened, then had the day in the zoo. Tents were taken down wet as it had rained during the night but by the time we left we were having ice creams to cool down!!

'A year of Celebrations' camp for all with a Christmas tree in July with presents.

Guides, Rangers and Leaders had an amazing time on the County trip to Adelboden, Switzerland where we have a World Centre. We stay at a hotel for the week and go out and about each day. The open-air swimming pool is always a must. It is a time to meet old friends and make new as we spend time together.

Welcome and Hospitality

It's been wonderful to welcome so many newcomers to St. Giles in 2023. It's such a joy to be a part of this ministry and welcome newer and older members every Sunday. Look out for people carrying our 'welcome bags' we give to newcomers on their first visit and be sure to say hello to them, we all have a part to play in being a welcoming church.

We've had a number of new people coming forward to serve on the welcome teams for both the Sunday morning and evening services. It's great to see people of a variety of ages getting involved and serving in this ministry. I recently read that people will usually make their minds up within the first two minutes of visiting a church whether they will be coming back.

Look out for some exciting changes to the way we welcome people to St Giles in 2024 including the introduction of a dedicated welcome area in the church building. We are keen to find ways to connect newcomers into the family of our church.

Wellbeing Cafe

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Wellbeing Café is has become an integral part of the weekly calendar of the church. We seek to offer hospitality, a sense of belonging and acceptance to everyone who comes into the space. We run on Monday afternoon between 1 and 4pm where we open up the church centre (sometimes the church), and create a welcoming safe space. Those who come, wish to spend time with others either doing an activity together, talking or sitting quietly alongside the group. It is open to anyone but particularly created for those amongst us who are experiencing emotional upheaval, mental health illness or spiritual struggle. We offer drinks and snacks for those who come and though the atmosphere is quiet and contemplative it is also friendly and warm. Every hour is an optional contemplative prayer and meditation run by one of the members and offered to all who come.

Women @ St Giles

The unrivalled highlight of 2023 for the women's ministry was the men vs women games evening in April. It was an evening of extremely competitive silliness which after various closely fought contests of great skill (particularly the human hungry hippos) was ultimately won by the women's team.

At the end of the spectrum, we have enjoyed a day of reflection together in June including prayer walks in and around the Parish boundary.

In the summer, we have supported a new initiative run by Maggie Marr and Jenny Firth (founder of the course) and actively supported by the Archdeacon called 221 Divorce support group. It's a 6 week (small group) course to minister to divorced women within the church. It was felt to be most timely and welcome with the participants saying 'how helpful it was, meeting others in the same position and giving them confidence as they realised they were not on their own anymore'.

To this end, our own Wednesday morning 'support group' has evolved into 'tea & toast / knit & natter' but not necessarily at the same time!

World Mission

Another year has seen all our mission partners continuing faithfully with their appointed ministries, seeing fruit in various ways. Peter and Gill visited briefly in May, and preached at both services. Alf, while in Oxford to complete his PhD, which he has passed successfully! preached one Sunday in July. The church which Alf leads in Santiago must identify his successor by 2025. News from Vera in Russia has been infrequent due to the situation there, but confirms continuing ministry. Support has continued for Tearfund's work in Kitgum diocese of Uganda through their Connected Churches Programme. A speaker from Open Doors preached in March.

Lent project with Tearfund to help subsistence farmers in Ethiopia raised £4k.

Our budget of £33,572 (unchanged from 2022), enabled us to maintain our existing commitments, but unable to offer more than £500 to Graham and Nicola.

WMG met periodically for prayer and planning. Mission in Touch has published articles from our partners or of general interest. We have continued to include Mission Partners in the monthly diary and our prayer gatherings.

Youth Work

Our Youth Work in 2023 has seen a shift in focus, to our Sunday morning groups. Until the Summer holidays, we ran a Youth group for boys and girls in secondary school, but that group has not re-started in September due to low numbers of young people and too few leaders.

Our Sunday morning youth provision continues for all young people in secondary school and is led by a wonderful team of youth workers. Each week we spend time exploring the Bible and what God's word means for us.

We would love to be able to grow our youth work with social and trips, and to restart our mid week groups, but will need more leaders in order to make this happen.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Financial position

The Accounts for 2023 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £214,770. This is an decrease of £27,567 from the end of last year.

The Student and Young People Worker Fund was set up to support a new ministry to students at the recently relocated Northampton University and this received £3,675 in donations and grants of £8,716.

General Fund like for like expenditure increased by approximately £1k over the previous year.

Regular income for 2023 was approximately £17K above that budgeted for; however, although higher than income, expenditure was below budget. This has led to an overall deficit of £27K, which is £39K less than budgeted. The deficit has come out of reserves that, due to the generosity of members in previous years were at a high level and remain as such into the start of 2024.

God continues to bless St Giles with many generous donors; however, the challenge going forward is to try to match regular giving and income to necessary expenditure in order to maintain reserves as an acceptable level. The audited accounts will be available to view on the St Giles website as soon as the audit is completed.

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 8 months' ordinary expenditure.

The trustees have approved a budget for 2024 which proposes a deficit which would be drawn down from our reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Beth Whaites, has been employed throughout the year by the Trust as Youth Minister at the normal remuneration for such position following a thorough recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2023 and have remained in office for the duration of the period:

Paul Cooper
Paul Ritchie
Craig MacPherson
David Lidbetter

Louise Whaites
Chris Davison
Duncan Halliday
Stephen Hewitson

Steve Pentland
Neil Richards
Karolin Richards

Appointed:
Appointed:
Appointed:
Appointed:
Appointed:
Appointed:

Claire Vander Plaetse (April 2023)
Thomas Burditt (April 2023)
Bethany Whaites (April 2023)
Peter Day (April 2023)
Sine Cookman (April 2023)
Rachel White (April 2023)

Resigned:
Resigned:
Resigned:
Resigned:
Resigned:
Resigned:
Resigned:
Resigned:

Anne Jackson (July 2023)
Alison Wagner (July 2023)
Helen Hewitson (May 2023)
Jacqueline Wienkamp (April 2023)
Michael Cope (April 2023)
Jen Cope (April 2023)
Thomas Burditt (August 2023)
Sine Cookman (September 2023)

David Lidbetter appointed as Churchwarden.
Jacqueline Wienkamp resigned as Churchwarden April 2023
Jess Newlove resigned as Churchwarden April 2023
Peter Day appointed as Deanery Synod rep to 2026
Stephen Hewitson appointed Churchwarden April 2023
David Lidbetter appointed Churchwarden April 2023
Helen Hewitson resigned as a member of the PCC and appointed secretary to the PCC May 2023.
Reverend Josh Thorne appointed as Incumbent September 2023.

Auditors

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

ST GILES PAROCHIAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

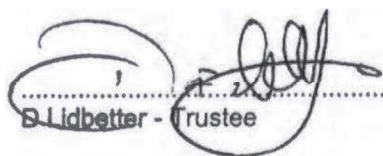
STATEMENT OF TRUSTEES' RESPONSIBILITIES continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on **07/05/2024** and signed on its behalf by:


D. Lidbetter - Trustee

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Church Accounting Regulations 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, the ability for the charity to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing of budgets for future periods, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

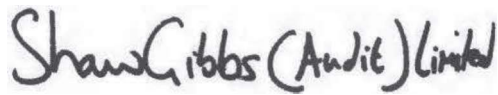
These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ST GILES PAROCHIAL CHURCH COUNCIL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
264 Banbury Road
Oxford
Oxfordshire
OX2 7DY

Date: 10 May 2024

ST GILES PAROCHIAL CHURCH COUNCIL

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		292,755	12,391	305,146	296,463
Fees and room letting	3	6,300	-	6,300	8,597
Investment income	4	<u>5,237</u>	<u>-</u>	<u>5,237</u>	<u>916</u>
Total		<u>304,292</u>	<u>12,391</u>	<u>316,683</u>	<u>305,976</u>
EXPENDITURE ON					
Charitable activities					
Church activities and donations		<u>313,650</u>	<u>30,600</u>	<u>344,250</u>	<u>343,362</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(9,358) <u>(5,491)</u>	(18,209) <u>5,491</u>	(27,567) <u>-</u>	(37,386) <u>-</u>
Net movement in funds		(14,849)	(12,718)	(27,567)	(37,386)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,682,399</u>	<u>22,532</u>	<u>1,704,931</u>	<u>1,742,317</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,667,550</u></u>	<u><u>9,814</u></u>	<u><u>1,677,364</u></u>	<u><u>1,704,931</u></u>

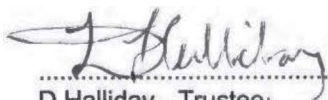
The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594		1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	12,364		12,364	26,512
Cash at bank and in hand		<u>200,403</u>	<u>9,814</u>	<u>210,217</u>	<u>228,459</u>
		212,767	9,814	222,581	254,971
CREDITORS					
Amounts falling due within one year	11	(7,811)		(7,811)	(12,634)
NET CURRENT ASSETS		204,956	9,814	214,770	242,337
TOTAL ASSETS LESS CURRENT LIABILITIES		1,667,550	9,814	1,677,364	1,704,931
NET ASSETS		<u>1,667,550</u>	<u>9,814</u>	<u>1,677,364</u>	<u>1,704,931</u>
FUNDS	12				
Unrestricted funds:					
General fund				197,956	212,805
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				<u>5,000</u>	<u>5,000</u>
				1,667,550	1,682,399
Restricted funds				<u>9,814</u>	<u>22,532</u>
TOTAL FUNDS				<u>1,677,364</u>	<u>1,704,931</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01/05/2024..... and were signed on its behalf by:


D Halliday - Trustee

The notes form part of these financial statements

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

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 11.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property

The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment

With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

2. ACCOUNTING POLICIES - continued

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2023	2022
	£	£
Centre, church & house letting	4,393	5,555
Wedding and funeral fees	1,574	2,232
Group and fundraising income	<u>333</u>	<u>810</u>
	<u>6,300</u>	<u>8,597</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>5,237</u>	<u>916</u>

5. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,480</u>	<u>3,170</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration totalling £30,143 (2022: £27,050) was paid to B Whaites (appointed a trustee in 2023) for their work as a Youth Minister.

Trustees' expenses

During the year ended 31 December 2023, 6 trustees' (2022: 4) were paid a total of £3,468 (2022: £2,543) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

	2023 £	2022 £
Wages	103,202	105,192
National insurance	7,255	6,799
Pension contributions	<u>8,819</u>	<u>10,120</u>
	<u>119,276</u>	<u>122,111</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	279,174	17,289	296,463
Fees and room letting	8,578	19	8,597
Investment income	<u>916</u>	<u>-</u>	<u>916</u>
Total	<u>288,668</u>	<u>17,308</u>	<u>305,976</u>
EXPENDITURE ON			
Charitable activities			
Church activities and donations	<u>311,876</u>	<u>31,486</u>	<u>343,362</u>
NET INCOME/(EXPENDITURE)	(23,208)	(14,178)	(37,386)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,682,399</u>	<u>22,532</u>	<u>1,704,931</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>1,462,594</u>	<u>74,138</u>	<u>1,536,732</u>
DEPRECIATION			
At 1 January 2023 and 31 December 2023	<u>-</u>	<u>74,138</u>	<u>74,138</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>
At 31 December 2022	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Gift aid recoverable	12,364	26,512
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u>12,364</u>	<u>26,512</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>7,811</u>	<u>12,634</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	212,805	(9,358)	(5,491)	197,956
Fixed assets	1,462,594	-	-	1,462,594
MALT (Interns)	2,000	-	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	1,682,399	(9,358)	(5,491)	1,667,550
Restricted funds				
MALT2 (Interns)	738	-	-	738
Family Support Workers	1,798	-	-	1,798
Student and Young People Worker Fund	10,287	(15,778)	5,491	-
New Wine Trust	5,218	-	-	5,218
Open Dining Room	<u>4,491</u>	<u>(2,431)</u>	<u>-</u>	<u>2,060</u>
	<u>22,532</u>	<u>(18,209)</u>	<u>5,491</u>	<u>9,814</u>
TOTAL FUNDS	<u>1,704,931</u>	<u>(27,567)</u>	<u>-</u>	<u>1,677,364</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,292	(313,650)	(9,358)
Restricted funds			
Student and Young People Worker Fund	12,391	(28,169)	(15,778)
Open Dining Room	<u>-</u>	<u>(2,431)</u>	<u>(2,431)</u>
	<u>12,391</u>	<u>(30,600)</u>	<u>(18,209)</u>
TOTAL FUNDS	<u>316,683</u>	<u>(344,250)</u>	<u>(27,567)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	236,013	(23,208)	212,805
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	1,705,607	(23,208)	1,682,399
Restricted funds			
MALT2 (Interns)	738	-	738
Family Support Workers	1,798	-	1,798
Student and Young People Worker Fund	24,174	(13,887)	10,287
New Wine Trust	10,000	(4,782)	5,218
Open Dining Room	<u>-</u>	<u>4,491</u>	<u>4,491</u>
	<u>36,710</u>	<u>(14,178)</u>	<u>22,532</u>
TOTAL FUNDS	<u>1,742,317</u>	<u>(37,386)</u>	<u>1,704,931</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,668	(311,876)	(23,208)
Restricted funds			
Student and Young People Worker Fund	12,568	(26,455)	(13,887)
New Wine Trust	-	(4,782)	(4,782)
Open Dining Room	<u>4,740</u>	<u>(249)</u>	<u>4,491</u>
	<u>17,308</u>	<u>(31,486)</u>	<u>(14,178)</u>
TOTAL FUNDS	<u>305,976</u>	<u>(343,362)</u>	<u>(37,386)</u>

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. MOVEMENT IN FUNDS - continued

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

Open Dining Room Fund - funding to open a warm, welcoming space for all families with children under 18 to attend.

Transfer of funds between the General Fund and Student and Young People Worker Fund is due to an overspend of funds.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

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

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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. Discretionary increases may also be added, depending on investment returns and other factors.

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

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2023: £8,819 2022: £10,120).

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

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

For the Pension Builder 2014 section, 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, St. Giles (Northampton) PCC could become responsible for paying a share of the failed employer's pension liabilities.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 11.

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Non Gift Aid donations	74,607	76,980
Gift Aid donations	152,350	161,591
Gift Aid recoverable	37,821	44,337
Legacies	31,189	-
Grants	<u>9,179</u>	<u>13,555</u>
	305,146	296,463
Fees and room letting		
Centre, church & house letting	4,393	5,555
Wedding and funeral fees	1,574	2,232
Group and fundraising income	<u>333</u>	<u>810</u>
	6,300	8,597
Investment income		
Deposit account interest	<u>5,237</u>	<u>916</u>
Total incoming resources	316,683	305,976
EXPENDITURE		
Charitable activities		
Parish share	111,579	111,579
Staff salaries	76,190	82,406
Staff expenses	3,421	9,665
Youth/children	2,853	2,838
Seniors	-	4
Church costs	19,141	17,077
Parish centre costs	18,415	12,941
Parish events	219	705
Overseas mission	32,288	32,288
Home mission	13,500	13,500
Church refurbishment	4,783	3,867
Men's Ministry	75	343
Fundraising expenses	2,431	249
Family and children	1,267	1,109
Women's Ministry	<u>67</u>	<u>13</u>
	286,229	288,584
Support costs		
Management		
Wages	36,298	34,160
Social security	2,474	2,315
Carried forward	38,772	36,475

ST GILES PAROCHIAL CHURCH COUNCIL

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

	2023 £	2022 £
Management		
Brought forward	38,772	36,475
Pensions	3,431	3,231
Telephone	4,392	644
Postage, stationery and copier	655	1,962
Promotion and publicity	28	250
Sundries	<u>2,232</u>	<u>2,895</u>
	49,510	45,457
Finance		
Bank charges	631	691
Information technology		
I.T. costs	4,400	5,460
Governance costs		
Auditors' remuneration	<u>3,480</u>	<u>3,170</u>
Total resources expended	<u>344,250</u>	<u>343,362</u>
Net expenditure	<u>(27,567)</u>	<u>(37,386)</u>

Accounts

REGISTERED CHARITY NUMBER: 1149547

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ST GILES PAROCHIAL CHURCH COUNCIL**

ST GILES PAROCHIAL CHURCH COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- 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.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Alpha

The Alpha Course ran on Wednesday evenings in the church during the summer term. We hosted 2 groups, treating them to our traditional St Giles Alpha hospitality. Using the church worked well as it provides plenty of space for groups to disperse into for discussion as well as welcoming people into the church building itself. We hope to run another Alpha Course later in the year and are hoping to develop an 'after Alpha' strategy in order to better support people once the course itself has finished.

Audio Visual & Production

2022 was the year of live-streaming. I would like to thank the team for their patience as we introduced and seek to improve this. It's taken some work but it has been great sending God's word outside the walls.

From the commissioning of Street Pastors to the Every Nation Bible School graduation, various women's events and Northampton Male Voice Choir, weddings, baptisms, and finally the Carol Service we are fortunate in the AV team to help bring God's blessing to many groups both inside and outside the church. I am very thankful for all the members of the AV team as they continue to faithfully serve in this way.

We rarely get to meet as a group, so this year we joined forces to conquer some escape rooms. This was great fun, but as only one group managed to escape, if you are looking for somewhere to serve feel free to join us at the back.

Bereavement Journey Course

Having run three previous courses online using Zoom we were delighted that in spring 2022 we were able to put on our first course in person in an actual location.

The course was a joint project involving both St Giles Church and St Columba Collingtree. The venue was the Church Room opposite the pub in the High Street at Collingtree. We had six guests and a valued team of helpers.

Meeting in person was a great advantage and helped the two small groups and their facilitators bond more easily. The ages of the guests ranged from late twenties through to ninety years of age! A reminder that bereavement can affect us all.

The feedback from the guests was both very positive and appreciative.

We have already planned another course for 2023 in The Church Centre beginning on the 21st February.

Children and Families

Our children's and families work has seen a number of changes in 2022, with Jo stepping down in April.

Toddle In is continuing to meet two days a week, and is now growing again, after shrinking for a time following COVID lockdowns.

Our Sunday morning groups have been combined to make one big primary school group, which has been working through the Old Testament stories during 2022.

Unfortunately we have not been able to re-open our Sunday morning group for pre-school children since the end of COVID restrictions. We would love to do this, and will need two or three leaders to make this possible.

Churchwardens

This last year has been a challenge and a learning curve for us as the two newly elected Church Wardens with the Vicar leaving and now navigating our way through this vacancy period to appoint a new Vicar.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

As Church Wardens we are elected by the church members. We are responsible to the Bishop and for maintaining the delivery of regular church services.

Thank you to our Curate Ali whom we are seeking to support during this time of Vacancy.

We are especially grateful to our PCC and Deputy Wardens for their support in helping services run smoothly.

Thank you to everyone who serves in any group or ministry, whether leader or helper, seen or unseen to serve, care for, teach, minister to others or care for our buildings and grounds. Thank you to the office staff. We appreciate you all.

Please know that we are available to hear your views, thoughts and feedback

We are looking for more Deputy Wardens. Please have a chat with us if you would like to serve and support us in this way.

Creation Care and Renewal

The young adults have helped to plant drifts of snowdrops in the churchyard and helped to fix one of the vandalised tree guards. We were gifted a large amount of *Galanthus elwesii* which have been planted.

Lots of work has been put in behind the scenes within the churchyard, so much so we achieved Bronze status from the wildlife trust for the churchyard conservation scheme this autumn, valid for three years.

With outside funding and working with our neighbours at the community group and partners we have also successfully:

Planted 6 standard trees (Circa £3k)

Created a meadow strip alongside the tombstone wall

Restored the Brown memorial by the vestry door (Circa £2.5k)

This year we also will be installing 20 swift boxes into the belfry alongside the councils contractors idverde and the RSPB.

We are wanting to do regular litter picks in the churchyard going forward and maintenance sessions so if you can help let Rocky know.

House of Prayer

We continue with our zoom prayers in the week day mornings and Thursday evening for which we thank a good core group. We have also introduced an in-person meeting every other Wednesday in the centre, and for the duration of the search for a new vicar, a Saturday afternoon once a month. Attendance varies, but there is a sense that intercession is very important at this transitional time. All sessions are largely intercessory, although we always take time to praise God, remembering who it is we are there for.

We continue to thank God for answers to prayer, large and small. Our prayers range from the personal (those who are poorly) to the global.

Any thoughts or ideas to the team who are Rachel White, Denise Bridgens, Carole Dexter, Helen Hewitson and Dave Allen. Immense thanks to the team and to all those who have led our prayers, or prayed in any way. God is good!

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Men @ St Giles

Men's Ministry at St Giles had a great year in 2022 putting on a variety of events through the year for Men to attend; these events have included a Boys and toys night, Men's Breakfast; Hymns, Tins & Testimonies night round the firepit and a prayer walk to the Balti King! We've tried to create a space where Men can build strong friendships, where we can offer prayer and support to one another. We also had a group of Men attending The Gathering, a Christian Men's festival in a field near Swindon with bible teaching, prayer, worship and loads of fun activities.

We also said goodbye to Richard Poole who decided to take a step back from the leadership team. Thanks for all your efforts Richard!

As we look forward to 2023 we have some exciting events lined up and look to take an even bigger contingent to the The Gathering this year. Do get in touch with Peter or Mike if you are interested in coming along in June.

Mission on our Doorstep

MOOD aims to keep local mission needs in the congregation's minds as well as supporting (by prayer and financial gifts) a number of national organisations which we have contact with as a church and who supply us with support and resources.

We seek to encourage the regular collections for the University Foodbank via FISH. We have also had a Harvest collection for Foodbank and collections for Eve (toys and toiletries) and Baby Basics (Supplies for new babies and their mums) at Mothering Sunday and Christmas which have been much appreciated. We continue to explore practical ways of supporting the local organisations we have contact with.

We hope to encourage more practical service to local organisations we have links with as a church.

Music and Worship

God is good and the Music and Worship Team have continued to work together in leading the St Giles flock in sung worship to Him. This has involved the developing of new groups, particularly in the evenings where our worship is often more contemplative. We have been able to get back into a routine finally following the pandemic. We have Phil, Sachie and the All Age Worship Band covering Sunday mornings, and varying groups led by Ali, Tracey and Antonello, Penny B. and myself covering the evenings, though there are still times when we use the excellent video resources available to the church when we are short on worship group members.

We always welcome new members to the team and if you feel the Lord calling you to offer your musical gifts, please to talk to myself or any of the current members of the team. Through 2023 may we continue to "speak to one another with psalms, hymns and spiritual songs [and] make music in your heart to the Lord." Ephesians 5:19

Pastoral Prayer

Since February 2022 we have offered prayer ministry regularly as part of our morning communion services twice a month, and at other services when appropriate. During the pandemic, people emailed prayer requests to the team so that we could pray confidentially, and this is still used regularly. We are also available to offer more in depth prayer ministry in the week.

The leadership hub of the team, Denise Bridgens, Mike Kingman and Serena Yong meet up regularly to plan and pray. We are very grateful to Brenda Anderton who until summer 2022 was part of the hub. The PPT team meet each month for fellowship and prayer. We also meet up for prayer, prior to a service when the focus is specifically on healing or a related topic.

It is a privilege to pray for people and we are grateful for the support of Steve Kelly and more recently Ali Wagner in the ministry.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

PCC

The PCC met formally eight times during 2022, including an extraordinary meeting in relation to the 2023 Budget, and a vacancy meeting where they met with the Archdeacon and one of the Simeons Trustees, our church patron, in relation to the vacancy process. Meetings were held in church. Issues discussed and dealt with at these meetings included:

- Student and Young Adult Ministry
- Livestreaming our services
- Green Church- how we can be more environmentally friendly
- Children and Families Ministry
- Home Groups and Pastoral Care
- Property Maintenance
- House of Prayer
- Support of mission partners
- 2023 Budget

2022 was a time of change for our church and this was reflected at PCC. Alison Steele and David Lidbetter were succeeded as churchwardens by Jacqueline Wienkamp and Jessica Newlove following the APCM in April. Ali took over the chairing of PCC following Steve's departure in September.

The most recent PCC minutes are displayed on the notice board in church.

We give thanks to God for all PCC members who give their time to PCC business.

Property Committee

This has been a year without any major property projects, but simply keeping on top of maintenance issues. We are grateful to God for the provision of our buildings which provide flexible spaces for use by many different groups.

A scope of work has been prepared in respect of the remaining items to be addressed from the last Quinquennial report. This work has been tendered and should commence shortly.

As ever we are grateful to Rob and Janet who clean and take care of our buildings on a day to day basis and to Mike Holmes who has faithfully undertaken maintenance works for many years.

Schools

In June I was able to support Lighthouse trust in running transition workshops and prayer spaces for year six children in a number of primary schools again.

I have also been doing regular assemblies in Abington Vale and All Saints this year.

Our Partnership with Lighthouse trust has continued to grow through this year. We have a number of plans to develop our work in schools in 2023. These plans include improved transitions workshops for year 6, and after-school wellbeing club, and a new look Christmas Experience.

Seniors Ministry

Senior Fellowship has continued to meet fortnightly in the church centre, with around 15 people attending regularly. Doreen and Michael Mabbutt have led this group faithfully for many years, with visiting speakers on a wide range of subjects providing input during the year. They would love to see more seniors attending, and the group growing.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry to Care Homes resumed with Christmas Services at Spencer House, Cliftonville Care and The Angela Grace care home. These were much appreciated, and both Spencer House and Cliftonville requested that we re-start monthly services, as residents have been missing them greatly.

In January 2023, we led a communion service at Spencer House. 20 residents attended, and it was very moving to see how much it meant to those who came, to be able to receive communion. In February, a similar service will be held at Cliftonville Care. The hope is to continue monthly services in both, and to offer the same at The Angela Grace.

We hope to grow the Care Home team, so that we can continue to offer a monthly service.

Home Groups

Home Groups are a vital part of a thriving church - providing fellowship, support, opportunity to dig deeper into God's Word and grow in prayer together, as disciples of Jesus.

Some Home Groups resumed meeting in 2022, others did not. Some people were left without a group; others new to St Giles were looking for a group to join.

During 2022, Ali and Nicola spent many hours working on ways to address the need, with the specific hope to create some new 'geographically based' groups. So far, two groups have re-formed; one new group has started; three others are 'in process' and it is hoped they will start soon.

It has not been easy to match days and times, leaders and hosts, as well as geography! But progress is being made. The hope is to increase the number and scope of groups on offer, so everyone can find a group reasonably close to home, at a time they can attend.

We currently have 7 active groups, and are very thankful for all those who faithfully lead and host.

St Columba, Collingtree

It was good to resume worship in church after lockdown with essentially the same congregation we had when we went into it. There has been some modest growth with new people joining from the village and Collingtree Park as well as St Giles; sadly some no longer worship with us regularly due to ill health. In addition to Sunday worship we hold a Wednesday morning prayer and a Tuesday morning fellowship. I am grateful to Marian Thomas and Simon Bridgens for help with Sunday worship. I continue to visit our school for Collective Worship and our relationship with Collingtree Park Care Home has much improved. In the future we need to look at developing our provision for families and children.

We have applied for a faculty for a new sound and visual system. My thanks to Paul Cooper for his guidance with this. We also have plans for a small extension with a servery and toilet.

We are grateful for the support we receive from St Giles and look forward to the partnership growing in the future.

Student and Young Adults Ministry

During this year we have helped about 150/170 international students through the platform of FISH. At St Giles we have been connected with 35 students and young adults. We also connect with about 10/20 students and staff members per week through handing out free tea and coffee with the Chaplain of the University. We also connected with the Multi-Faith centre and fed 40-50 students each week with free lunch over the summer. Each fortnight from October we did the same, feeding on average 30 people per week. Through our foodbank at the University we have fed 200 students from March 2022 - October 2022. We also have connected with 27 churches and ministries in the Northampton area to work alongside with their student and young adult ministries.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Since Sept 2022 we have seen our Student and Young Adult group grow dramatically, going from an average of 8 people each Wednesday night to 18 people. We have a monthly rotation of weekly topics that are missions, worship, teaching and guest speaker. It has been great to have some people from the congregation come and share on a Wednesday night!

Thursday Communion Service and Fellowship

The Thursday Communion service has been growing over the past year, as new friends have joined us! In the winter months we re-located to the church centre and have continued to see new people coming. We now usually have 24-32 attending. Since the New Year we have reverted to following the Sunday lectionary, and have enjoyed a number of different people sharing in preaching.

Special thanks to Revd Peter Allen who has kindly led and preached as needed; and also to Liz Kitwood, Marian Thomas and Bob Steele, who have all preached occasionally. Their ministry has been much appreciated.

Since September, Lunch Club has resumed, on a monthly basis, and are very grateful to Val and Mike Holmes who cook and serve delicious meals each time, as well as to Rob Brown who deals with the washing up! The lunches are always great times of fellowship as well as good food!

Uniformed Organisations - Scouts

St Giles Scout group continues to face severe difficulties. Our current head count numbers 2 beavers, 7 cubs and 8 Scouts.

We are in the unusual position of having volunteers but not attendance. The most critical area is beavers with not just the lowest numbers, but without Beavers we do not have a feed into the older groups.

We estimate that, if we do not get more members into our groups we will shut our doors in two years' time, which would be a shame for Northampton's oldest scout group.

If you know anyone who would be interested in joining us the age groups are

Beavers 6-8

Cubs 8 - 10 ½

Scouts 10 ½ - 14

Please contact myself, Josh Richards or Mark Cookman (details on church suite) for more details, or see our website <https://sites.google.com/site/stgilesnorthamptonscoutgroup>

Highlights of the year include the family camp in Milton Keynes, Escape rooms in the hall, and the return of the pinewood derby.

Thanks to all the volunteers who give their time to keep this group running.

Uniformed Organisations - 19th Northampton St Giles Guiding

Each section has completed Skill builder at age-appropriate levels, which they then build on. Unit Meeting Activities and interest badges completed. This has led to girls receiving their Bronze, Silver and Gold Awards.

The girls have had the opportunity for holidays and camps this year, the highlight being the County trip to Hautbois in Norfolk for 3 nights, brownies in Reed cutters huts and the Guides and Rangers in Bell tents of bright colours. The girls had a go at lots of challenging outdoor activities, on water, climbing and building. They came home very tired and smelly!! Well, it was camp!!

Leaders have gained Going Away with Licences and 2 have gained their Queens Guide Award.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I got to meet the prince Charles and shake his hand at the Queens Platinum Big Lunch at The Oval and have been on a trip to Kenya with Trefoil Guild.

We offer around 30 girls a great programme, around the Promise, to develop and grow into young women of the future.

Welcome and Hospitality

It was so lovely to welcome new people and some familiar faces back to St Giles during the morning and evening services in 2022. We've had some dedicated newcomer events like the pancake party and the soup lunch which was a great opportunity to get to know newer faces and talk about the work God is doing through us at St Giles.

Thank you so much to everyone who continues to serve on the welcome teams at our Sunday services, personally it's such a blessing to be a part of this and always getting to meet new people. We always welcome new volunteers though.

We have started giving out 'welcome bags' to new people that come into the church with lots of details about what's going on and a snapshot of all the areas of ministry happening at St Giles.

We feel the whole church has a role to play in welcoming new people so do look out for anyone with a welcome bag and do say hello!

Wellbeing Cafe

Wellbeing Café is has become an integral part of the weekly calendar of the church. We seek to offer hospitality, a sense of belonging and acceptance to everyone who comes into the space. We run on Monday afternoon between 1 and 4pm where we open up the church centre (sometimes the church), and create a welcoming safe space. Those who come wish to spend time with others either doing an activity together, talking or sitting quietly alongside the group. It is open to anyone but particularly created for those amongst us who are experiencing emotional upheaval, mental health illness or spiritual struggle. We offer drinks and snacks for those who come and though the atmosphere is quiet and contemplative it is also friendly and warm. Every hour is an optional contemplative prayer and meditation run by one of the members and offered to all who come.

Women @ St Giles

In women's ministry our primary focus has remained on fellowship and relationships as we continue to try to counter the legacy of covid isolation and loneliness. To this end we have reintroduced our monthly pub nights (2nd Thursday of every month) and have upgraded our Wednesday daytime meetings to include 'Tea and Toast!' We also have a small BookGroup meeting monthly to discuss and share together thoughts on the book of the month. It is so valuable to share spiritual insight, gain a wider perspective and learn from each others faith experience in this way. We always welcome new members for any of our groups or meetings - the more the merrier.

In terms of larger events most memorably this year we held a 'Games Night' to raise money for Ukraine. It was an evening of laughter, fellowship and remarkable competitiveness- not least in the tic tac and tweezer race and most particularly in the 'dress up a team member as a Disney princess' round!

We also welcomed Charlotte Nobbs for our summer 'Retreat Day', held here in church, who led us with her customary flair and skill as we explored the parable of the lost sheep together.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

World Mission

Our Mission Partners all remained in situ, continuing with their ministries during the year. Ann welcomed her long awaited team to help develop her outreach. Izaías and Ruth spent several weeks here, Peter and Gill visited briefly. Alf, while studying in Oxford, preached one Sunday. We are delighted that in November PCC agreed that Graham and Nicola Aylett be adopted as official mission partners as they continue to work from home to support theological education in Asia.

Our support for Tearfund's work in Kitgum diocese of Uganda has continued, and as agreed we transferred our support for persecuted Christians to Open Doors.

A Lent project with Barnabas Fund for Christians in Afghanistan raised £3K. This was preceded by an emergency appeal for Ukraine which raised £2K

A budget of £33,572, enabled us to maintain our existing commitments, with a modest increase in support payments for Mission partners. A small reserve covered a £50 gift for a short term mission venture and a gift to Nicola and Graham.

WMG met periodically for prayer and planning.

Mission Partners have been included in the House of Prayer initiative, and in the monthly prayer diary.

Youth Work

Our Youth work in 2022 has seen some changes to the way we work.

Just Girls has become 'youth club' open to both girls and boys in secondary school, and is now regularly attended by a number of boys.

Our Sunday morning youth provision continues for all young people in secondary school and is lead by a wonderful team of youth workers. Each week we spend time exploring questions from our young people, some of our topics have included 'are humans above animals?', 'should we pay taxes?' and 'is world peace achievable?'

We would love to be able to grow our youth work with social and trips, but will need more leaders in order to make this happen.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Financial position

The Accounts for 2022 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £242,337. This is an decrease of £37,386 from the end of last year.

The Student and Young People Worker Fund was set up to support a new ministry to students at the recently relocated Northampton University and this received £6,209 in donations and grants of £6,359.

General Fund like for like expenditure decreased by about £23k over the previous year.

Regular income for 2022 was some £26K below that budgeted for; however, expenditure was also below budget. This has led to an overall deficit of £37K, which is £13K more than budgeted. The deficit has come out of reserves that, due to the generosity of members in 2021, were at a high level and remain as such into the start of 2023.

God continues to bless St Giles with many generous donors; however, the challenge going forward is to try to match regular giving and income to necessary expenditure in order to maintain reserves as an acceptable level. The audited accounts will be available to view on the St Giles website as soon as the audit is completed.

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 8 months' ordinary expenditure.

In November, the Trustees approved a budget for 2023 which proposes a deficit which would be drawn down from our reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Nicola Aylett, was employed from January 2021 to July 2022 by the Trust as Associate Minister at the normal remuneration for such position following a thorough recruitment process.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

Principal address

St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2022 and have remained in office for the duration of the period:

Paul Cooper
Paul Ritchie
Craig MacPherson
Anne Jackson
David Lidbetter
Stephen Hewitson

Louise Whaites
Jess Newlove
Duncan Halliday
Helen Hewitson
Chris Davison
Michael Cope

Steve Pentland
Jennifer Cope
Jacqueline Wienkamp
Karolin Richards
Alison Wagner
Neil Richards

Resigned:
Resigned:
Resigned:
Resigned:

Steve Kelly (October 2022)
Alison Steele (April 2022)
Nicola Aylett (July 2022)
Keith Davidson

David Lidbetter resigned as Churchwarden and assigned as PCC rep April 2022 (for 1 year term)
Jacqueline Wienkamp resigned as PCC rep and assigned as Churchwarden April 2022
Jess Newlove resigned as PCC rep and assigned as Churchwarden April 2022
Anne Jackson resigned as co-opted rep and assigned as PCC rep April 2022
Keith Davidson resigned as Deanery Synod rep.
Stephen Hewitson appointed as Deanery Synod rep

Auditors

DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 17th APRIL 2023 and signed on its behalf by:

J.A. Wienkamp

J Wienkamp - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Church Accounting Regulations 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, the ability for the charity to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing of budgets for future periods, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ST GILES PAROCHIAL CHURCH COUNCIL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 18th April 2023

ST GILES PAROCHIAL CHURCH COUNCIL

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

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		279,174	17,289	296,463	392,614
Charitable activities					
Church activities and donations		-	-	-	1,734
Fees and room letting	3	8,578	19	8,597	12,576
Investment income	4	916	-	916	235
Total		<u>288,668</u>	<u>17,308</u>	<u>305,976</u>	<u>407,159</u>
EXPENDITURE ON					
Charitable activities					
Church activities and donations		<u>311,876</u>	<u>31,486</u>	<u>343,362</u>	<u>328,676</u>
NET INCOME/(EXPENDITURE)		(23,208)	(14,178)	(37,386)	78,483
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>	<u>1,663,834</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,682,399</u></u>	<u><u>22,532</u></u>	<u><u>1,704,931</u></u>	<u><u>1,742,317</u></u>

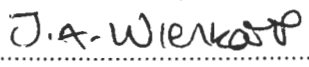
The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594	-	1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	25,640	872	26,512	7,532
Cash at bank and in hand		<u>206,799</u>	<u>21,660</u>	<u>228,459</u>	<u>284,933</u>
		232,439	22,532	254,971	292,465
CREDITORS					
Amounts falling due within one year	11	(12,634)	-	(12,634)	(12,742)
NET CURRENT ASSETS		<u>219,805</u>	<u>22,532</u>	<u>242,337</u>	<u>279,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,682,399</u>	<u>22,532</u>	<u>1,704,931</u>	<u>1,742,317</u>
NET ASSETS		<u>1,682,399</u>	<u>22,532</u>	<u>1,704,931</u>	<u>1,742,317</u>
FUNDS	12				
Unrestricted funds:					
General fund				212,805	236,013
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				<u>5,000</u>	<u>5,000</u>
				<u>1,682,399</u>	<u>1,705,607</u>
Restricted funds				<u>22,532</u>	<u>36,710</u>
TOTAL FUNDS				<u>1,704,931</u>	<u>1,742,317</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
J Wienkamp - Trustee

The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

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

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 11.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property

The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment

With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed 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.

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2022	2021
	£	£
Centre, church & house letting	5,555	6,460
Wedding and funeral fees	2,232	1,794
Group and fundraising income	<u>810</u>	<u>4,322</u>
	<u>8,597</u>	<u>12,576</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>916</u>	<u>235</u>

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

5. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,170</u>	<u>2,490</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, total remuneration of £nil (2021: £1,357) was paid to M Kelly, a trustee, for the role of Assistant Minister.

During the year, total remuneration of £6,208 (2021: £10,423) was paid to N Aylett, a trustee, for the role of Assistant Minister.

Trustees' expenses

During the year ended 31 December 2022, 4 trustees' (2021: 4) were paid a total of £2,543 (2021: £2,784) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	<u>7</u>	<u>9</u>
Employees		

No employees received emoluments in excess of £60,000.

	2022	2021
	£	£
Wages	105,192	109,326
National insurance	6,799	5,741
Pension contributions	<u>10,120</u>	<u>8,268</u>
	<u>122,111</u>	<u>123,335</u>

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	373,628	18,986	392,614
Charitable activities			
Church activities and donations	1,734	-	1,734
Fees and room letting	12,510	66	12,576
Investment income	235	-	235
Total	<u>388,107</u>	<u>19,052</u>	<u>407,159</u>
EXPENDITURE ON			
Charitable activities			
Church activities and donations	<u>322,271</u>	<u>6,405</u>	<u>328,676</u>
NET INCOME	65,836	12,647	78,483
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>1,462,594</u>	<u>74,138</u>	<u>1,536,732</u>
DEPRECIATION			
At 1 January 2022 and 31 December 2022	<u>-</u>	<u>74,138</u>	<u>74,138</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>
At 31 December 2021	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

ST GILES PAROCHIAL CHURCH COUNCIL

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Gift aid recoverable	26,512	7,531
Prepayments and accrued income	-	-
	<u>26,512</u>	<u>7,531</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>12,634</u>	<u>12,742</u>

12. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	236,013	(23,208)	212,805
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	1,705,607	(23,208)	1,682,399
Restricted funds			
MALT2 (Interns)	738	-	738
Family Support Workers	1,798	-	1,798
Student and Young People Worker Fund	24,174	(13,887)	10,287
New Wine Trust	10,000	(4,782)	5,218
Open Dining Room	<u>-</u>	<u>4,491</u>	<u>4,491</u>
	<u>36,710</u>	<u>(14,178)</u>	<u>22,532</u>
TOTAL FUNDS	<u>1,742,317</u>	<u>(37,386)</u>	<u>1,704,931</u>

ST GILES PAROCHIAL CHURCH COUNCIL

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

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,668	(311,876)	(23,208)
Restricted funds			
Student and Young People Worker Fund	12,568	(26,455)	(13,887)
New Wine Trust	-	(4,782)	(4,782)
Open Dining Room	<u>4,740</u>	<u>(249)</u>	<u>4,491</u>
	<u>17,308</u>	<u>(31,486)</u>	<u>(14,178)</u>
TOTAL FUNDS	<u><u>305,976</u></u>	<u><u>(343,362)</u></u>	<u><u>(37,386)</u></u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	170,177	65,836	236,013
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	1,639,771	65,836	1,705,607
Restricted funds			
MALT2 (Interns)	738	-	738
Family Support Workers	1,798	-	1,798
Student and Young People Worker Fund	11,527	12,647	24,174
New Wine Trust	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>24,063</u>	<u>12,647</u>	<u>36,710</u>
TOTAL FUNDS	<u><u>1,663,834</u></u>	<u><u>78,483</u></u>	<u><u>1,742,317</u></u>

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	388,107	(322,271)	65,836
Restricted funds			
Student and Young People Worker Fund	19,052	(6,405)	12,647
TOTAL FUNDS	<u>407,159</u>	<u>(328,676)</u>	<u>78,483</u>

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

Open Dining Room Fund - funding to open a warm, welcoming space for all families with children under 18 to attend.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

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

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

Pension Builder Classic provides a pension, 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. Discretionary increases may also be added, depending on investment returns and other factors.

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

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2022: 10,120 2021: £5,547).

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

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, 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, St. Giles (Northampton) PCC could become responsible for paying a share of the failed employer's pension liabilities.

14. RELATED PARTY DISCLOSURES

During the year expenditure totalling £2,250 (2021: £2,250) was paid to The Manna House Trust with whom St Giles Parochial Church Council had a mutual Trustee, K Davidson.

During the year income totalling £nil (2021: £1,000) was received from Northampton Municipality Church Charity with whom St Giles Parochial Church Council had a mutual trustee, K Davidson.

During the year remuneration totalling £27,050 (2021: £26,520) was paid to B Whaites who is a relative of a trustee of St Giles Parochial Church Council, Louise Whaites.

ST GILES PAROCHIAL CHURCH COUNCIL

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

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 11.

Accounts

REGISTERED CHARITY NUMBER: 1149547

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ST GILES PAROCHIAL CHURCH COUNCIL**

ST GILES PAROCHIAL CHURCH COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- 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.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Alpha (Steve Kelly)

During lockdown we ran Alpha online but, in Autumn 2021, it was good to be able to offer the course in-person again. We teamed up with 4 churches for the launch evening and a former curate, Jonny Dade, came back to speak. The course then launched with 3 groups being led by members of St Giles and Broadmead Community Church. This 'partnership approach' was a real blessing and brought us closer together as 2 churches.

Around 30 people came faithfully, week by week, and it was a joy to see several people praying a prayer of commitment on the Holy Spirit Day. Others were renewed in their faith and at the celebration evening (held over to January 2022) there were lots of stories of change and transformation. 2 attendees have now started their own Alpha course in January with an 'Alpha breakfast'! The rest are continuing with 'Discovery', a new post-Alpha initiative in Northampton to root people in the bible and prayer.

Alpha works! Alpha continues to be a blessing! Alpha is all about Jesus! May God continue to use the Alpha Course at St Giles and in Northampton.

Audio Visual & Production (Stephen Hewitson)

The last few years have seen us embrace new challenges and new ways of serving.

God has taken the Audio Visual ministry outside of the church building and into the churchyard, through events such as the Summer Bonanza and the Carol Service.

We have been blessed with some outstanding work providing an online-church offering, and this year we will be going one step further with the introduction of a full live-streaming setup, allowing St Giles to shine God's light worldwide!

The team have really stepped up assisting the Worship team during their practices, as well as making sure someone is available to support at weddings, blessings, and one-off events.

I'd like to thank Duncan for his dedication and hard work leading the team, and I am excited to see what God has in store going forward.

Bereavement Journey Course (Simon and Denise Bridgens)

We ran courses of the Bereavement Journey in the Spring and Autumn of 2021. The Course consists of 5 weeks focussing specifically on the Bereavement Journey with an optional sixth week dealing with faith questions. Each session consists of a video followed by small group discussion. The course material is excellent and the feedback from the guests has been positive and appreciative. Because of the pandemic we have run the courses online using Zoom and have had a total of 20 guests in all. At a time when bereavement is an all too common event these courses have proved very timely. We plan to run future courses and will publish details in due course. Our thanks to everyone who has helped and prayed for the courses and the guests.

Bible School (Simon Bridgens)

We were planning to run a Bible School course in the summer of 2020 but the pandemic and subsequent lockdown meant that we had to cancel. Since then the Bible School has been effectively "mothballed". My feeling has been that there is a special dynamic in meeting together to study God's word and to enjoy fellowship around cake and coffee which could not be replicated if we went online. There is so much available online anyway. However do remember that there are recordings of past series on our website to listen to and pray that God will make the reopening of the School possible in the future.

Children and Families (Jo Smith)

2021 started with all our groups meeting online. The warmer weather in April allowed us to "reset" Toddler In, this meant using the outdoor space at the Centre with a smaller group of carers and children attending, some babies born in lockdown meeting children other than their siblings for the first time!

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

In June we added a Friday Toddle In session including a Bible story time and a craft! Over time, singing and refreshments have been added in and as the weather has turned colder we moved back indoors! For the first time, we held our Christmas party in the Church building and everyone had a wonderful time!

After some outdoor family socials, our Sunday children's groups started again in September and it was great to be back face to face! Groups have been affected by leaders or children needing to self isolate, but in our times together it has been brilliant to see the children reading the Bible together and asking some great questions as we think about and learn from God's Big Story together.

Churchwardens (David Lidbetter and Alison Steele)

As church wardens we are elected by the church members and responsible to the Bishop. It is our duty to provide support to the vicar in every way possible and ensure that nothing stops the delivery of our regular services of worship. Over the year we have continued to support Steve, and the PCC as they have sought to navigate our way through the challenges that Covid has presented. We are always available to hear your views, thoughts, ideas and feedback and are happy to hear from anyone who can offer time to join the many church members who serve faithfully each week in a variety of roles. We'd especially like to thank the small team of deputy wardens for their support and hard work in ensuring that all our services run smoothly.

Creation Care and Renewal (Ali Wagner)

There has been a growing awareness over this year of how precious Creation is. We had a Creation Care focus on Harvest Sunday exploring Psalm 65, 'The whole earth is filled with awe at your wonders... you call forth songs of joy', and how caring for God's Creation is part of our worship and discipleship. We also had Climate Sunday service with a message from Tearfund to coincide with COP26 and then a service focussing on our partnership with Tearfund and the Diocese of Kitgum in Uganda. The message from Kitgum demonstrated that many parts of the world are really struggling with the effects of climate change, it is an environmental and a justice issue.

Closer to home, St Giles Community group has secured funding for 6 trees to be planted in the churchyard and a wildflower meadow strip was sown on Easter Saturday. Thank you to Rocky Coles for his hard work and enthusiasm in making this possible. We also had a 'Plastic Free Advent Challenge!' Thank you Jess and Cat.

Looking ahead we would like to focus on the bigger picture partnering with Tearfund's campaign for Climate Justice as well as the smaller picture, what Creation Care and Renewal looks like at St Giles and in our daily walk with the Lord.

House of Prayer (Rachel White)

Following times of prayer established in response to the pandemic, a small team started to consider what a House of Prayer might look like at St Giles.

We have established zoom prayers each morning, Monday to Friday, and further prayer on Thursday evenings. These sessions are largely intercessory, although we always take time to praise God, remembering who it is we are there for. On Thursday evenings, we also include a time of intentionally listening to God. These sessions are bearing fruit - one person is certain that they were not hospitalised in Covid because of our prayers and persistence.

Our aim now is to enable all of us to engage proactively in prayer. Currently we are experimenting with the prayers in our services. Any thoughts to the team - Rachel White, Denise Bridgens, Carole Dexter, Helen Hewitson and Dave Allen. My immense thanks to the team for their hard work and dedication this year, to Steve Kelly for his vision, and to all those who have led our prayers, or prayed in any way. God is good!

Men @ St Giles (Pete Day)

We re-launched the Men's ministry in April with a new look leadership team featuring Mike Cope, Richard Poole and myself, Peter Day. It's been great getting to know each other, and thinking and praying about the vision for the Men's Ministry at St Giles.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Since April we have arranged a variety of events, online and in person, these have included anything from hosting comedian Andy Kind on Zoom, to pub nights, a men's brunch and footgolf; it's been a real joy getting to see some new and old faces again in person.

As we look ahead to 2022 we have some exciting things lined up. We are really keen to have a monthly meeting at the church centre where we can have fun, build strong friendships and prayerfully support one another.

Look out for upcoming men's events in the news sheet and on ChurchSuite.

Mission on our Doorstep (Carol Halliday)

MOOD aims to keep local mission needs in the congregation's minds as well as supporting (by prayer and financial gifts) a number of national organisations which we have contact with as a church and who supply us with support and resources.

No Harvest collection was arranged this year, but despite lockdowns we have managed to collect donations for Eve (toys, seasonal food and toiletries) and Baby Basics (supplies for new babies and their mums) at Mothering Sunday, Easter and Christmas, which have been much appreciated. We continue to explore practical ways of supporting the local organisations we have contact with.

Ruth Alexander's role with FISH is increasing our awareness of this area of mission.

Music and Worship (Elizabeth Allenby)

Well what a couple of years we've had! During lockdown, members of the St Giles Worship Team that were able, worked together remotely to produce recordings of worship songs and videos that could be used in the online services. This was both very challenging, working very differently producing music, but also very rewarding knowing that people accessing the online services appreciated hearing known musicians and voices from the St Giles family. As our contribution to the Together '21 campaign, we put the recordings together to produce a St Giles Lockdown Worship cd and through this we raised £410! Emerging from lockdown has been very tentative, trying to play together whilst observing all Covid precautions. Also, praise the Lord, Sachie has responded to the call to lead worship and a new band has emerged to help cover the morning services. The Children's Music Group decided that the name did not fit any more, so it is now more appropriately called the All Age Worship Band, and we have been thrilled to have been joined by Clive, Caspian and Dominic helping with drums/percussion. It is a blessing to back together again leading sung worship.

Pastoral Prayer and Occasional Offices (Denise Bridgens and Ali Wagner)

The Pastoral prayer team have continued to pray during the last year, but with some adaptations! During "lockdown" requests for prayer came in by email and this has continued providing a helpful way for people to ask for prayer. We are very grateful that we can now offer prayer at our morning services on the 2nd and 4th Sunday of the month when we usually have communion. Prayer is available in the side chapel either during communion or after the service.

We have also offered prayer ministry during the week via zoom to a small number of people who have requested it.

As a team we have met monthly via zoom for fellowship, support and prayer. Thank you to all team members for their commitment this year and especially to Brenda Anderton, Mike Kingman and Serena Yong who help to lead the group.

It is always a privilege to pray for people and we look forward to continuing the ministry in 2022.

In spite of considerable restrictions last year we had the joy of 5 baptisms (3 infants and 2 adults). It was a very special evening service when Tatenda and Tina were baptised by full immersion, Ali's first experience of baptising adults. We also celebrated one wedding and one wedding blessing.

Unsurprisingly, it was a year of considerable loss, 6 funerals were held at the church and 9 at the crematorium. Ali and Steve also took funerals in the deanery, for churches in interregnum. It is always a privilege to journey alongside others at times of great joy and great loss; the hope of Jesus' life, death and resurrection speaks into these situations in a fresh way each time.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Thank you to Cathy Chew and Serena Yong for assisting so sensitively at these services and also thank you to those providing pastoral hospitality. Tea and cake are a ministry in themselves and are much appreciated.

PCC (Steve Kelly)

The PCC met six times during 2021. Meetings were held on zoom or in-person according to our assessment of COVID-19 risks. Issues discussed and dealt with at these meetings included:

- Lockdown and COVID-19
- Leading through the recovery phase
- House of Prayer vision
- Together 21
- Churchyard and St Giles community group
- Children & families ministry (including 'regathering')
- Student Ministry
- Collingtree Outreach
- Vision for a Wellbeing Hub
- Christmas Services and other arrangements
- 2022 Budget

Regular reports were received from the following committees:

Exec, Finance, Property, World Mission, Mission on Our Doorstep, Collingtree and Safeguarding. Minutes from Deanery Synod meetings were shared when received.

The most recent PCC minutes are displayed on the notice board in church.

Renee Dixon stepped back from the role of PCC secretary following her retirement. The role has been taken up by Helen Hewitson who has quickly established herself and brings care and skill to the role.

We give thanks to God for all the 21 PCC members who give their time to PCC business.

Property Committee (Duncan Halliday)

2021 has been a quiet year on the buildings and fabric front. We have continued with ongoing planned maintenance but have not been involved in any significant capital projects.

Energy costs are a current focus - our energy supplier with whom we had a fixed price, two year contract, ceased trading in the autumn. We have an arrangement now in place with a new energy supplier, but at a significantly increased cost.

This coming year we will be seeking to address more of the issues raised in the last Quinquennial inspection to maintain our historic building as previous generations have faithfully done.

We are grateful, as always, for the work done by Rob Brown and Mike Holmes.

Schools (Beth Whaites)

All school visits had been on hold since March 2020, but in June 2021 schools began to allow visitors again. Beth was able to support the Lighthouse Trust in running transition workshops for year six children in a number of primary schools.

Our Partnership with Lighthouse Trust has continued to grow through this year. We have a number of plans to develop our work in schools in 2022. We will be collaborating with Lighthouse Trust and a number of other local churches to support more schools around Northampton this year. These plans include improved transitions workshops for year 6 and a new look Christmas Experience.

Beth and Ali have also been able to go back into Abington Vale Primary School Stirling Campus to do assemblies for the first time since 2020.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Seniors Ministry (Nicola Aylett)

Although various activities in this area have not restarted, there have been a number of developments in the past few months. In early December, Alle Dekenah and Liz Kitwood planned and produced afternoon tea-style refreshments to follow the Service of Reflection and Hope which were much appreciated, especially by the seniors who attended that service. We are considering similar ideas for the spring/summer.

At Christmas, a small team led a 'nativity service' at Cliftonville care home and we have been invited to return to Cliftonville and to Spencer House for further, regular services. There is a need to recruit new team members for this to happen. Nicola is exploring the Bible Reading Fellowship's 'Anna Chaplaincy' model which supports people coming alongside the elderly, particularly in care homes.

The senior fellowship led by Doreen and Michael Mabbutt, has restarted meetings and in recent months they have seen a number of new people joining, which has been encouraging. The Thursday communion service also counts around 20 seniors among its regular attenders.

Small Groups (Steve Kelly)

We have 14 homegroups as shown on the ChurchSuite application, including Students, Young Adults and Collingtree. When Maggie retired from her role as Assistant Minister, Steve took on the oversight, assisted by our curate, Ali Wagner.

Several groups have thrived in lockdown and have continued to use zoom. This enables those who are housebound or caring for children to attend more regularly. Group leaders have done an amazing job to support their groups during this challenging time.

The clergy team have continued to support homegroup leaders with study materials based on the Sunday sermons as follows:-

- All Things New - the Big Church Read, based on Pete Hughes' book
- Studies in Mark's gospel
- The secret of contentment in the book of Philippians
- Advent and Christmas series - faithfulness, hope, forgiveness and love

Some groups have gone 'off piste' to take advantage of zoom courses, such as Discipleship Explored and the Prayer Course, to enable their group members to grow as disciples.

We give thanks for all our groups and for the leaders who prayerfully and faithfully guide and direct them.

St Columba, Collingtree (James Howson)

I have been at St Columba, Collingtree for around 30 months now. Despite most of this time being during the pandemic, some significant progress has been made.

We now have some people from St Giles attending and assisting in different ways. We have a zoom home group that provides bible study, prayer and support. This is open to people from St Giles and St Columba. I have set up an outreach group to consider how we reach out to the parish, especially the new housing developments. We are currently developing a welcome pack for distribution. We have been successful in applying for a New Wine Church Planting grant (£10, 000) and we intend to use this primarily to support a families and schools worker. We plan to appoint church wardens to the PCC at the APCM (we don't have any at the moment) and we also hope to see some new faces join the church council.

There is however some resistance to change. We pray that God will continue to bless St Columba Collingtree, and we thank St Giles for their ongoing support.

Student Ministry (Ruth Alexander)

Since I was employed with St Giles and FISH in Aug 2021, we have seen the Student ministry grow. Connecting with 70-80 Students for our Global Café events each Monday through FISH. We have had students participate in mission events such as apple picking and litter picking. Then we have had a few outings and attended different events such the Racecourse fireworks and UoN football games.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

We have also had over 25 students visit St Giles over the course of the term. From that, we have 5 students that are coming weekly to church, or to the Young Adult's home group. I have started sitting with a few of the women that go to the UoN during the week as separate discipleship times.

We hold a monthly prayer night on Campus, inviting church leaders from in and around Northampton. From this we have made many connections.

I have since added Young Adults to my job role. With this, we are looking at what it would be to incorporate YA and Students to the St Giles vision of having a house of prayer. I have since added Young Adults to my job role. With this, we are looking at what it would be to incorporate YA and Students to the St Giles vision of having a house of prayer.

Thursday Communion Service and Fellowship (Nicola Aylett)

Thursday Communion services resumed in Church in mid-April 2021. Since then, numbers have averaged around 23 people. We have welcomed some older St Giles people who have not yet felt able to return on a Sunday.

In the Autumn, we had a preaching series on the 'I am' sayings of Jesus. From January to April this year we are following the early life of Jesus, along with the 'Psalms of Ascent'. In January, Steve authorised the purchase of a set of small communion cups, so we could resume serving bread and wine. This has been greatly appreciated, and has been manageable because of the small size of the congregation. I am grateful to Serena Yong and Cathy Chew who have stepped up to help with this. We have also started sharing refreshments around tables at the back of church, after the service, which has greatly encouraged fellowship.

Together '21 (Steve Pentland)

T21 itself was a partial success - but the desired outcome was more than met. We set out to raise over £50,000 by inviting church members to volunteer to help. Results were positive but mixed (also affected by continuing Covid circumstances). Some fund-raising activities consumed a lot of effort for small, but valuable, results (eg events), others less effort for much bigger results (eg giving). It is difficult to know the final result as it is hard for instance to attribute giving increases wholly to T21. We would estimate that the initiative raised probably between £15,000 and £25,000. One major point worth making is that we all acted to address the deficit and in so doing, working as part of God's will, our intent and industry was rewarded both by unanticipated financial gifts and the lower outgoings, resulting in us ending the year with a substantial surplus rather than the feared deficit.

Treasurer (Anne Jackson)

Regular income was maintained in 2021 and was significantly above that budgeted for, thanks to the generous giving of our members and the successful Together '21 programme to bring the congregation back together. Several teams led initiatives which contributed to the turnaround. This allowed us to balance our day-to-day income and expenditure budgets in 2021, and God really blessed and provided for us in this challenging time of the pandemic. At the beginning of 2021, we forecasted a deficit of almost £43K. Overall, our total year-to-date actuals were towards £75,000 in the positive.

Uniformed Organisations - Scouts (Jo Smith)

2nd Northampton (St Giles) Scout group moved to online gatherings during the lockdowns.

As restrictions gradually eased, the Beaver, Cub and Scout sections with careful planning started to meet outdoors for games, activities, hikes and cycling activities.

At the end of November the Beavers and Cubs enjoyed a space themed sleepover in the Church Centre - a first "night away" for some!

Girls and boys are welcome to join in with the fun on Thursdays (6-7pm for Beavers, 7-8.15pm for Cubs and Scouts) Adults are welcome to volunteer in the sections or to join the Trustees. Please contact jo@stgilesnorthampton.org.uk for further details.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Uniformed Organisations - 19th Northampton St Giles Guiding (Helen Hayward)

We started the year, as we had finished 2020, on zoom, before in April meeting face to face in the yard. It was lovely to see the girls. We worked on skill builders, which develop the girls, and activity cards that made a mess!

June we had a visit from our Midlands Region commissioner as she was touring the region. In July we took part in a sponsored walk for Water Aid, raising £245 plus Gift Aid for them. We finished this term all together on the Meadow and had 17 girls and two new leaders make their Promise. In August we held a virtual sleepover with the Brownies; the leaders liked this as we got a full night's sleep! September saw all sections at camp. The theme was 'Around the World' in 48 hours and 6 countries visited. Food and craft from each country and of course we boarded a plane to get to each one. Magpie completed and passed her camper's licence. A weekend of fun and laughter. September to December we met back in the centre continuing with skill builders and activity cards. A Scottish evening with craft and battered Mars Bars from the chip shop, which went down well! Christmas craft and to end the year a trip to the panto at the Derngate. In November Brown Owl, Helen Hayward, was presented her 40 years' service award by her own Brown Owl, Delia Askew, who Helen took over from here at St. Giles. All in all, a fun packed year in different circumstances but we keep our Guiding light burning brightly and see what 2022 brings.

Welcome and Hospitality (Pete Day and Alle Dekenah)

As overseer of the welcome ministry at St Giles it has been an interesting (and challenging) time to welcome new people into the church. I have had the real pleasure of working closely with my co-leader Alle Dekenah and creatively thinking about ways we can make sure people feel welcomed into the church in a safe way.

In September we hosted a barbecue for the welcome team which was a great opportunity to get to know each other a bit more and discuss and pray about how we can be a more welcoming church.

As we look ahead we are prayerfully considering how we can do more to welcome newcomers into the church to make them feel part of the St Giles family.

Please don't hesitate to get in touch with myself or Alle if you are interesting in serving on the welcome team. It's such a joy doing this ministry and getting to know more people in the church.

Wellbeing Cafe (Nicola Aylett)

The Wellbeing Café re-opened in Church in April 2021, and has continued to meet weekly (except Bank Holidays) apart from a short break in December/ January when we closed due to concerns over Omicron. Over the past year, numbers have ranged from 13 to 22, with a consistent core every week. We are now serving refreshments in a 'covid-aware' way. We also continue to offer a range of one-person activities, at well-spaced tables. One group has re-started card games 'at their own risk'. Some of our pre-Covid regulars have not returned because we are not able to offer the full range of games, or because they are not yet ready. Looking ahead, there is a need to strengthen the team; to 'refresh' our prayer time material; and to prepare for growth. We look forward to discovering more of the part we can play in the development of the 'Wellbeing Hub'.

Women @ St Giles (Vikki Beale)

As for many, the restrictions on social gatherings curtailed our (Women's Ministry) activities greatly in 2021. Even once rules were relaxed the challenge was to find an appropriate balance between contact and safety and to take account of each other's concerns.

We are acutely aware of people's need to stay connected and early last year set up a 'Face to Face' WhatsApp group for those who wished to meet up as soon as restrictions allowed.

We had several (frankly freezing) walks around Abington Park and alfresco coffees before forming our Wednesday morning 'Women's Support Group' - a hybrid zoom. Once we are able to meet in person, we started our group meeting in the Hughes Hall from 10.30-12 each week. This has been a constant since 12th May and has been a joyous source of fellowship, laughter and support. Everyone is welcome to join us (or on zoom), do come along if you can!

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

We did manage to put on one of our larger evening events in November (although on a much restricted scale and in a much more distanced way than usual). Sine spoke wonderfully to us on well-being which sparked fantastic conversations round the tables and provided a salient starting point for us thinking about this topic as a wider church. All our activities this year have focused largely on this area - seeking to love and support each other by staying connected.

We recognise that loneliness is a huge issue for many of us and encourage you to get in contact with us; come along on a Wednesday, join our Monday evening zoom book group or come on a pub evening with us - hopefully they can't be too far off now! One thing we have all discovered through these last 12 months is the enormous benefit to be derived from a cup of tea and a good laugh (even if it is on zoom)!

World Mission (Liz Kitwood)

Our Mission Partners all continued well with their ministries during the year; affected in varying degrees by covid restrictions, they were able to adapt their activity accordingly. For some, operating online led to expansion in the reach of their ministry.

Ann had an extended period in the UK with a very good level of engagement with us in person and on zoom. Peter and Gill were also able to visit. Others were disappointed at not being able to come, but hope to this year.

We continued to support Tearfund's work in Kitgum diocese of Uganda, and the Barnabas Fund. It was agreed we would switch our regular support for the persecuted church to Open Doors from Barnabas at the end of the year.

A Lent project with Open Doors featuring N Korea raised £4,695.

With a reduced budget of £31,448 for the year, support payments to our Mission Partners, Tearfund and Barnabas Fund were maintained but no discretionary payments were possible.

Mission Partners have been included in the House of Prayer initiative, and WMG met periodically for prayer.

Young Adults (Jess Newlove)

2021 has been another challenging year for all of us. In young adults we started the year back on zoom, a frustration for many, but a useful tool to allow us to keep meeting while locked down. We took part in the Big Church Read, looking at all things new which brought a lot of encouragement & hope to the group.

Later in the year it was a great joy to start meeting back together in person and really helped bring the community back together again.

We have run our own version of the prayer course, followed an open doors study series on the persecuted church, had several prayer & praise sessions and a very interactive Q&A evening!

The prayer & praise sessions have been a particular blessing, when we are able to take time out and focus on God. It's been great to be able to create a space where we can do this.

We're looking forward to 2022 when we plan to go on our first weekend away in 2 years! Also, there will be a lot more opportunity for doing things face to face and continuing to build relationships and hopefully some more outreach, particularly linking in with students.

Youth Work (Beth Whaites)

Youth work in 2021 has been a time of changes. We started the year meeting on Zoom and finished meeting back in person in the church centre.

From January to July we were meeting on Zoom once a week with Just Girls and Boys Zone, as the restrictions began to lift we had a couple of socials before the school holidays where all of our young people were able to get together for the first time since March 2020.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Since September Just Girls and our Sunday morning groups have been running in person again. We have not been able to run boys' Zone since September and are looking for two male leaders to allow this group to start again.

FINANCIAL REVIEW

Financial position

The Accounts for 2021 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £279,723. This is an increase of £78,483 from the end of last year.

The Student and Young People Worker Fund was set up to support a new ministry to students at the recently relocated Northampton University and this received £6,572 in donations and grants of £12,480.

General Fund like for like expenditure decreased by about £27k over the previous year.

Centre lettings are a useful source of income as well as providing a benefit to the community through the use of our buildings, but lettings are dependent on keeping these in good repair.

We thank God for his generous provision during 2021 which enabled us to sustain the ministry. We continue to pray that this will continue.

The Charity has continued to fulfil its objectives in spite of the ongoing COVID-19 pandemic. Worship, midweek groups and other activities were offered in various ways including online platforms such as zoom. Since Easter 2021, Sunday services were able to resume in-person or face to face. The Charity continues to encourage its volunteer base to support local initiatives such as the food bank, provision of support for rough sleepers and community events.

In spite of restrictions and lack of face to face contact, the activities of the Charity have continued to thrive albeit in new ways. New ways of doing things are likely to continue as an enduring feature as we continue to pursue our objectives.

The Trustees have carried out a financial risk assessment on a monthly basis to review income and expenditure in case there was a serious reduction of income but with gladness we can report that income has increased. There have also been some significant one-off gifts.

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 8 months' ordinary expenditure.

In November, the Trustees approved a budget for 2022 which proposes a small deficit which would be drawn down from our reserves.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Maggie Kelly, was employed from September 2017 to February 2021 by the Trust as Assistant Minister at the normal remuneration for such position following a thorough recruitment process.

Nicola Aylett, was employed from January 2021 by the Trust as Associate Minister at the normal remuneration for such position following a thorough recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

Principal address

St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2021 and have remained in office for the duration of the period:

Steve Kelly
Paul Cooper
Paul Ritchie
Craig MacPherson
Anne Jackson
David Lidbetter
Stephen Hewitson

Louise Whaites
Jess Newlove
Duncan Halliday
Helen Hewitson
Alison Steele
Chris Davison
Nicola Aylett

Steve Pentland
Keith Davidson

Resigned: 31st January 2021
Resigned: 25th April 2021
Resigned: 25th April 2021
Resigned: 20th March 2021
Resigned: 20th March 2021

Maggie Kelly
Julie Parsons
Evie Beale
Natalie Williams
Rocky Coles

Appointed: 25th April 2021
Appointed: 25th April 2021
Appointed: 25th April 2021
Appointed: 25th April 2021
Appointed: 25th April 2021
Appointed: 25th April 2021

Karolin Richards
Jacqueline WienKamp
Alison Wagner
Neil Richards
Michael Cope
Jennifer Cope

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

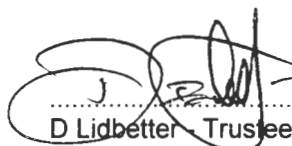
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on and signed on its behalf by:

 24/3/22
D Lidbetter - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Church Accounting Regulations 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, the ability for the charity to continue as a going concern and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing of budgets for future periods, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 26 April 2022

ST GILES PAROCHIAL CHURCH COUNCIL

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		373,628	18,986	392,614	382,555
Charitable activities					
Church activities and donations		1,734	-	1,734	1,152
Fees and room letting	3	12,510	66	12,576	5,072
Investment income	4	<u>235</u>	<u>-</u>	<u>235</u>	<u>767</u>
Total		388,107	19,052	407,159	389,546
EXPENDITURE ON					
Charitable activities					
Church activities and donations		<u>322,271</u>	<u>6,405</u>	<u>328,676</u>	<u>362,965</u>
NET INCOME		65,836	12,647	78,483	26,581
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>	<u>1,637,253</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>	<u>1,663,834</u>

The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594	-	1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	7,489	43	7,532	16,982
Cash at bank and in hand		<u>248,266</u>	<u>36,667</u>	<u>284,933</u>	<u>187,996</u>
		255,755	36,710	292,465	204,978
CREDITORS					
Amounts falling due within one year	11	(12,742)	-	(12,742)	(3,738)
NET CURRENT ASSETS		<u>243,013</u>	<u>36,710</u>	<u>279,723</u>	<u>201,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>	<u>1,663,834</u>
NET ASSETS		<u>1,705,607</u>	<u>36,710</u>	<u>1,742,317</u>	<u>1,663,834</u>
FUNDS	12				
Unrestricted funds:					
General fund				236,013	170,177
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				<u>5,000</u>	<u>5,000</u>
				<u>1,705,607</u>	<u>1,639,771</u>
Restricted funds				<u>36,710</u>	<u>24,063</u>
TOTAL FUNDS				<u>1,742,317</u>	<u>1,663,834</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24.03.22 and were signed on its behalf by:

A Steele
A Steele - Trustee

ST GILES PAROCHIAL CHURCH COUNCIL

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

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 3.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property

The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment

With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**2. ACCOUNTING POLICIES - continued****Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2021	2020
	£	£
Centre, church & house letting	6,460	4,072
Wedding and funeral fees	1,794	1,000
Group and fundraising income	<u>4,322</u>	<u>-</u>
	<u>12,576</u>	<u>5,072</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>235</u>	<u>767</u>

5. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>2,490</u>	<u>2,350</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, total remuneration of £1,357 (2020: £9,685) was paid to M Kelly, a trustee, for the role of Assistant Minister.

During the year, total remuneration of £10,423 (2020: £10,202) was paid to N Aylett, a trustee, for the role of Assistant Minister.

ST GILES PAROCHIAL CHURCH COUNCIL

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

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 December 2021, 4 trustees' (2020: 3) were paid a total of £2,784 (2020: £2,717) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

	2021 £	2020 £
Wages	109,326	118,347
National insurance	5,741	6,095
Pension contributions	<u>8,268</u>	<u>9,863</u>
	<u>123,335</u>	<u>134,305</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	376,194	6,361	382,555
Charitable activities			
Church activities and donations	1,152	-	1,152
Fees and room letting	5,072	-	5,072
Investment income	<u>767</u>	<u>-</u>	<u>767</u>
Total	383,185	6,361	389,546
EXPENDITURE ON			
Charitable activities			
Church activities and donations	349,298	13,667	362,965
NET INCOME/(EXPENDITURE)	33,887	(7,306)	26,581
RECONCILIATION OF FUNDS			
Total funds brought forward	1,605,884	31,369	1,637,253

ST GILES PAROCHIAL CHURCH COUNCIL

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>1,462,594</u>	<u>74,138</u>	<u>1,536,732</u>
DEPRECIATION			
At 1 January 2021 and 31 December 2021	<u>-</u>	<u>74,138</u>	<u>74,138</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>
At 31 December 2020	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Gift aid recoverable	7,531	16,982
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u>7,531</u>	<u>16,982</u>

ST GILES PAROCHIAL CHURCH COUNCIL

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	<u>12,742</u>	<u>3,738</u>

12. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	170,177	65,836	236,013
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	1,639,771	65,836	1,705,607
Restricted funds			
MALT2 (Interns)	738	-	738
Family Support Workers	1,798	-	1,798
Student and Young People Worker Fund	<u>11,527</u>	<u>12,647</u>	<u>24,174</u>
New Wine Trust	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>24,063</u>	<u>12,647</u>	<u>36,710</u>
TOTAL FUNDS	<u>1,663,834</u>	<u>78,483</u>	<u>1,742,317</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	388,107	(322,271)	65,836
Restricted funds			
Student and Young People Worker Fund	<u>19,052</u>	<u>(6,405)</u>	<u>12,647</u>
TOTAL FUNDS	<u>407,159</u>	<u>(328,676)</u>	<u>78,483</u>

ST GILES PAROCHIAL CHURCH COUNCIL

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	136,290	33,887	170,177
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	5,000	-	5,000
	<u>1,605,884</u>	<u>33,887</u>	<u>1,639,771</u>
Restricted funds			
MALT2 (Interns)	3,075	(2,337)	738
Family Support Workers	13,128	(11,330)	1,798
Student and Young People Worker Fund	5,166	6,361	11,527
New Wine Trust	10,000	-	10,000
	<u>31,369</u>	<u>(7,306)</u>	<u>24,063</u>
TOTAL FUNDS	<u>1,637,253</u>	<u>26,581</u>	<u>1,663,834</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,185	(349,298)	33,887
Restricted funds			
MALT2 (Interns)	-	(2,337)	(2,337)
Family Support Workers	-	(11,330)	(11,330)
Student and Young People Worker Fund	6,361	-	6,361
	<u>6,361</u>	<u>(13,667)</u>	<u>(7,306)</u>
TOTAL FUNDS	<u>389,546</u>	<u>(362,965)</u>	<u>26,581</u>

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

12. MOVEMENT IN FUNDS - continued

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

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

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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. Discretionary increases may also be added, depending on investment returns and other factors.

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

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2021: £8,268, 2020: £9,863).

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

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, 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, St. Giles (Northampton) PCC could become responsible for paying a share of the failed employer's pension liabilities.

ST GILES PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

14. RELATED PARTY DISCLOSURES

During the year expenditure totalling £2,250 (2020: £2,250) was paid to The Manna House Trust with whom St Giles Parochial Church Council had a mutual Trustee, K Davidson.

During the year expenditure totalling £1,000 (2020: £2,000) was paid to C2C Social Action with whom St Giles Parochial Church Council had a mutual trustee, J Parsons.

During the year income totalling £1,000 (2020: £nil) was received from Northampton Municipality Church Charity with whom St Giles Parochial Church Council had a mutual trustee, K Davidson.

During the year remuneration totalling £26,520 (2020: £26,130) was paid to B Whaites who is a relative of a trustee of St Giles Parochial Church Council, Louise Whaites.

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 3.

ST GILES PAROCHIAL CHURCH COUNCIL

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Non Gift Aid donations	136,174	73,594
Gift Aid donations	192,537	193,200
Gift Aid recoverable	46,746	49,656
Legacies	3,677	64,757
Grants	<u>13,480</u>	<u>1,348</u>
	392,614	382,555
Fees and room letting		
Centre, church & house letting	6,460	4,072
Wedding and funeral fees	1,794	1,000
Group and fundraising income	<u>4,322</u>	<u>-</u>
	12,576	5,072
Investment income		
Deposit account interest	235	767
Charitable activities		
Government grants	<u>1,734</u>	<u>1,152</u>
Total incoming resources	407,159	389,546
EXPENDITURE		
Charitable activities		
Parish share	111,579	111,579
Staff salaries	73,346	78,723
Staff expenses	3,678	4,605
Youth/children	509	1,141
Seniors	34	466
Church costs	14,175	11,259
Parish centre costs	10,805	12,340
Parish events	938	776
Overseas mission	32,108	32,504
Home mission	13,250	14,556
Church refurbishment	2,131	21,277
Men's Ministry	325	275
MALT (Interns costs)	-	2,337
Fundraising expenses	578	-
Family and children	661	811
Women's Ministry	<u>46</u>	<u>73</u>
	264,163	292,722
Support costs		

This page does not form part of the statutory financial statements

ST GILES PAROCHIAL CHURCH COUNCIL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Support costs		
Management		
Wages	42,635	47,871
Social security	2,634	3,092
Pensions	5,547	4,618
Telephone	675	744
Postage, stationery and copier	1,998	2,546
Promotion and publicity	71	209
Sundries	<u>2,266</u>	<u>1,868</u>
	55,826	60,948
Finance		
Bank charges	97	-
Information technology		
I.T. costs	6,100	6,945
Governance costs		
Auditors' remuneration	<u>2,490</u>	<u>2,350</u>
Total resources expended	<u>328,676</u>	<u>362,965</u>
Net income	<u><u>78,483</u></u>	<u><u>26,581</u></u>

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ST GILES PAROCHIAL CHURCH COUNCIL**

ST GILES PAROCHIAL CHURCH COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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Detailed Statement of Financial Activities	18 to 19

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- 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.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

The Accounts for 2020 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £201,240. This is an increase of £26,581 from the end of last year.

The MALT Fund spent £2,337 supporting our present intern.

The Family Support Workers Fund spent £11,330.

The Student and Young People Worker Fund was set up to support a new ministry to students at the recently relocated Northampton University and this received £6,361 in donations.

General Fund like for like expenditure decreased by about £46k over the previous year.

Centre lettings are a useful source of income as well as providing a benefit to the community through the use of our buildings, but lettings are dependent on keeping these in good repair.

We thank God for his generous provision during 2020 which enabled us to sustain the ministry. We continue to pray that this will continue.

The Charity has continued to fulfil its objectives in spite of the COVID-19 pandemic. Worship, midweek groups and other activities have largely moved to an online platform following the government lockdown. Between July and December, some activities were able to resume in-person or face to face. In addition, the Charity has encouraged its volunteer base to support local initiatives such as the food bank, provision of support for rough sleepers and community events such as 'carols on the doorstep'. In spite of very difficult circumstances and the lack of face to face contact, the activities of the Charity have continued to thrive albeit in new ways. Looking forward, new ways of doing things are likely to become an enduring feature as we continue to pursue our objectives. The Trustees have carried out a financial risk assessment on a monthly basis to review income and expenditure in case there was a serious reduction of income but, broadly, any reduction in income was offset by planned reductions in expenditure together with income from a substantial legacy.

FINANCIAL REVIEW

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 5 months' ordinary expenditure.

Following our regular risk assessment in November and recognising the potential challenges which lay ahead, the Trustees approved a budget for 2021 which may mean we have to draw down on our reserves. We agreed that we would not draw down more than £66K (2 months reserves) and that in the event of the situation worsening we would return, review it and discuss it with our auditors. We also agreed to put in place a recovery plan to replenish our reserves to the 5 month level in 2022.

ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Maggie Kelly, was employed from September 2017 by the Trust as Assistant Minister at the normal remuneration for such position following a thorough recruitment process.

Natalie Williams, was employed from February 2018 to July 2019 by the Trust as Youth Assistant at the normal remuneration for such position following a thorough recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

Principal address

St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2020 and have remained in office for the duration of the period:

Keith Davidson	Louise Whaites	Steve Pentland
Paul Cooper	Jess Newlove	Natalie Williams
Paul Ritchie	Duncan Halliday	Rocky Coles
Craig MacPherson	Helen Hewitson	Steve Kelly
Julie Parsons	Alison Steele	Maggie Kelly
David Lidbetter	Chris Davison	
Stephen Hewitson	Evie Beale	
Resigned 24th May 2020	Tim Smith	
Resigned 31st August 2020	Derek Bish	
Resigned 14th September 2020	Cathy Chew	
Appointed 20th January 2020	Nicola Aylett	
Appointed 18th May 2020	Anne Jackson	
Resigned since the year end 31st January 2021	Maggie Kelly	

ST GILES PAROCHIAL CHURCH COUNCIL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

DNG Dove Naish LLP, Statutory Auditor
Eagle House
28 Billing Road
Northampton
NN1 5AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

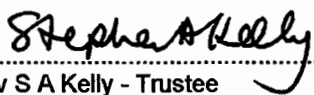
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 15th March 2021 and signed on its behalf by:


.....
Rev S A Kelly - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of income and posting of unusual journals. We discussed these risks with client management, designed audit procedures to test the timing of income, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DNG Dove Naish LLP

DNG Dove Naish LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 26 March 2021

ST GILES PAROCHIAL CHURCH COUNCIL

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

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		376,194	6,361	382,555	368,189
Charitable activities					
Church activities and donations		1,152	-	1,152	-
Fees and room letting	3	5,072	-	5,072	15,799
Investment income	4	767	-	767	999
Total		383,185	6,361	389,546	384,987
EXPENDITURE ON					
Charitable activities					
Church activities and donations		349,298	13,667	362,965	424,106
NET INCOME/(EXPENDITURE)		33,887	(7,306)	26,581	(39,119)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,605,884	31,369	1,637,253	1,676,372
TOTAL FUNDS CARRIED FORWARD		<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>	<u>1,637,253</u>

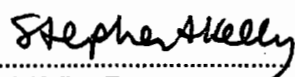
The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594	-	1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	16,551	431	16,982	16,446
Cash at bank and in hand		<u>164,364</u>	<u>23,632</u>	<u>187,996</u>	<u>162,707</u>
		180,915	24,063	204,978	179,153
CREDITORS					
Amounts falling due within one year	11	(3,738)	-	(3,738)	(4,494)
NET CURRENT ASSETS		<u>177,177</u>	<u>24,063</u>	<u>201,240</u>	<u>174,659</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>	<u>1,637,253</u>
NET ASSETS		<u>1,639,771</u>	<u>24,063</u>	<u>1,663,834</u>	<u>1,637,253</u>
FUNDS	12				
Unrestricted funds:					
General fund				170,177	136,290
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				<u>5,000</u>	<u>5,000</u>
				1,639,771	1,605,884
Restricted funds				<u>24,063</u>	<u>31,369</u>
TOTAL FUNDS				<u>1,663,834</u>	<u>1,637,253</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th March 2021 and were signed on its behalf by:


S A Kelly - Trustee

The notes form part of these financial statements

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

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 3.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property

The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment

With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2020	2019
	£	£
Centre, church & house letting	4,072	12,186
Wedding and funeral fees	<u>1,000</u>	<u>3,613</u>
	<u>5,072</u>	<u>15,799</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>767</u>	<u>999</u>

5. AUDITORS' REMUNERATION

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>2,350</u>	<u>2,010</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year, total remuneration of £9,685 (2019: £10,933) was paid to M Kelly, a trustee, for the role of Assistant Minister.

During the year, total remuneration of £nil (2019: £9,709) was paid to N Williams, a trustee, for the role of Youth Assistant.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 December 2020, 3 trustees' (2019: 4) were paid a total of £2,717 (2019: £5,278) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	10	10

Employees

No employees received emoluments in excess of £60,000.

	2020 £	2019 £
Wages	118,347	130,945
National insurance	6,095	6,527
Pension contributions	9,863	11,959
	<u>134,305</u>	<u>149,431</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	341,029	27,160	368,189
Fees and room letting	15,799	-	15,799
Investment income	<u>999</u>	<u>-</u>	<u>999</u>
Total	357,827	27,160	384,987
EXPENDITURE ON			
Charitable activities			
Church activities and donations	<u>395,047</u>	<u>29,059</u>	<u>424,106</u>
NET INCOME/(EXPENDITURE)	(37,220)	(1,899)	(39,119)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,643,104</u>	<u>33,268</u>	<u>1,676,372</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,605,884</u>	<u>31,369</u>	<u>1,637,253</u>

ST GILES PAROCHIAL CHURCH COUNCIL

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

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>1,462,594</u>	<u>74,138</u>	<u>1,536,732</u>
DEPRECIATION			
At 1 January 2020 and 31 December 2020	<u>-</u>	<u>74,138</u>	<u>74,138</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>
At 31 December 2019	<u>1,462,594</u>	<u>-</u>	<u>1,462,594</u>

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Gift aid recoverable	16,982	15,514
Prepayments and accrued income	<u>-</u>	<u>932</u>
	<u>16,982</u>	<u>16,446</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	<u>3,738</u>	<u>4,494</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	136,290	33,887	170,177
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	2,000	-	2,000
Student and Young People Worker Fund	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	1,605,884	33,887	1,639,771
Restricted funds			
MALT2 (Interns)	3,075	(2,337)	738
Family Support Workers	13,128	(11,330)	1,798
Student and Young People Worker Fund	<u>5,166</u>	<u>6,361</u>	<u>11,527</u>
New Wine Trust	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>31,369</u>	<u>(7,306)</u>	<u>24,063</u>
TOTAL FUNDS	<u><u>1,637,253</u></u>	<u><u>26,581</u></u>	<u><u>1,663,834</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,185	(349,298)	33,887
Restricted funds			
MALT2 (Interns)	-	(2,337)	(2,337)
Family Support Workers	-	(11,330)	(11,330)
Student and Young People Worker Fund	<u>6,361</u>	<u>-</u>	<u>6,361</u>
	<u>6,361</u>	<u>(13,667)</u>	<u>(7,306)</u>
TOTAL FUNDS	<u><u>389,546</u></u>	<u><u>(362,965)</u></u>	<u><u>26,581</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	175,510	(39,220)	136,290
Fixed assets	1,462,594	-	1,462,594
MALT (Interns)	-	2,000	2,000
Student and Young People Worker Fund	5,000	-	5,000
	1,643,104	(37,220)	1,605,884
Restricted funds			
MALT2 (Interns)	6,967	(3,892)	3,075
Family Support Workers	25,182	(12,054)	13,128
Student and Young People Worker Fund	1,119	4,047	5,166
New Wine Trust	-	10,000	10,000
	33,268	(1,899)	31,369
TOTAL FUNDS	<u>1,676,372</u>	<u>(39,119)</u>	<u>1,637,253</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,827	(395,047)	(39,220)
MALT (Interns)	2,000	-	2,000
	357,827	(395,047)	(37,220)
Restricted funds			
MALT2 (Interns)	-	(3,892)	(3,892)
Family Support Workers	3,000	(15,054)	(12,054)
Student and Young People Worker Fund	14,160	(10,113)	4,047
New Wine Trust	10,000	-	10,000
	27,160	(29,059)	(1,899)
TOTAL FUNDS	<u>384,987</u>	<u>(424,106)</u>	<u>(39,119)</u>

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

12. MOVEMENT IN FUNDS - continued

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of the Employer and 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.

Pension Builder Scheme

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. Discretionary increases may also be added, depending on 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 (2020: £9,863, 2019: £11,959).

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.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.7m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £2.3m (2019 £1.8m) on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

14. RELATED PARTY DISCLOSURES

During the year expenditure totalling £2,250 (2019: £3,044) was paid to The Manna House Trust with whom St Giles Parochial Church Council have a mutual Trustee, K Davidson.

During the year expenditure totalling £1,000 (2019: £2,000) was paid to C2C Social Action with whom St Giles Parochial Church Council have a mutual trustee, J Parsons.

During the year remuneration totalling £26,130 (2019: £24,250) was paid to B Whaites who is a relative of a trustee of St Giles Parochial Church Council, Louise Whaites.

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 3.

ST GILES PAROCHIAL CHURCH COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Non Gift Aid donations	73,594	104,329
Gift Aid donations	193,200	192,950
Gift Aid recoverable	49,656	49,109
Legacies	64,757	1,000
Grants	<u>1,348</u>	<u>20,801</u>
	382,555	368,189
Fees and room letting		
Centre, church & house letting	4,072	12,186
Wedding and funeral fees	<u>1,000</u>	<u>3,613</u>
	5,072	15,799
Investment income		
Deposit account interest	767	999
Charitable activities		
Government grants	<u>1,152</u>	<u>-</u>
Total incoming resources	389,546	384,987
EXPENDITURE		
Charitable activities		
Parish share	111,579	109,801
Staff salaries	78,723	91,695
Staff expenses	4,605	8,972
Youth/children	1,141	3,228
Seniors	466	733
Church costs	11,259	13,222
Parish centre costs	12,340	43,576
Office costs	-	88
Parish events	776	1,746
Overseas mission	32,504	31,360
Home mission	14,556	17,479
Church refurbishment	21,277	24,177
Men's Ministry	275	447
MALT (Interns costs)	2,337	3,892
Family and children	811	1,344
Women's Ministry	<u>73</u>	<u>214</u>
	292,722	351,974
Support costs		
Management		
Wages	47,871	49,281
Carried forward	47,871	49,281

This page does not form part of the statutory financial statements

ST GILES PAROCHIAL CHURCH COUNCIL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Management		
Brought forward	47,871	49,281
Social security	3,092	2,989
Pensions	4,618	4,966
Telephone	744	54
Postage, stationery and copier	2,546	2,287
Promotion and publicity	209	258
Sundries	<u>1,868</u>	<u>3,603</u>
	60,948	63,438
Information technology		
I.T. costs	6,945	6,684
Governance costs		
Auditors' remuneration	<u>2,350</u>	<u>2,010</u>
Total resources expended	<u>362,965</u>	<u>424,106</u>
Net income/(expenditure)	<u><u>26,581</u></u>	<u><u>(39,119)</u></u>