# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales · Charity number 1152917

## Details

| | |
|---|---|
| **Other names** | PARISH OF ASTON AND NECHELLS |
| **Status** | Registered |
| **Legal form** | Previously excepted |
| **Registered** | 2013-07-17 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Aston Parish Church<br>Witton Lane<br>Aston<br>Birmingham<br>B6 6QA |
| **Phone** | 01213273880 |
| **Email** | info@astonnechellscofe.org.uk |
| **Website** | www.Astonnechellscofe.org.uk |

## Activities

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

**Activities:** We believe in promoting in the parish the whole mission of the Church.

## Classification

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

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## Geography

- Birmingham City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-12-31 | £214,549 | £190,515 | - | - |
| 2024-12-31 | £203,450 | £194,342 | - | - |
| 2023-12-31 | £160,953 | £167,881 | - | - |
| 2022-12-31 | £142,177 | £151,238 | - | - |
| 2021-12-31 | £168,566 | £192,381 | - | - |
| 2020-12-31 | £149,754 | £167,807 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Rev Fiona Jane Robertson Gregson** | Chair | 2022-09-27 |
| Canon Sharon Palmer | | 2022-05-22 |
| Dennis Cluley | | 2022-05-22 |
| Hilary Miller | | 2022-05-22 |
| Keran Janagal | | 2026-05-10 |
| Rajwinder Kaur Sandhu | | 2025-05-18 |
| Rev GIYANOW KAYLA | | 2022-05-22 |
| Rev Sandra Rose Daniels | | 2024-07-13 |
| THOMAS DAVID FLETCHER | | 2022-05-22 |
| Tabeth Hallam | | 2026-05-10 |
| Vrindara Chopra | | 2023-05-21 |
| William Geoffrey Miller | | 2022-05-22 |

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

# Parish of Aston & Nechells

## Reports & Accounts

Financial Year Ending 31/12/2025

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# Legal & Administrative Details

| | |
|---|---|
| Charity Name: | Parish of Aston & Nechells |
| Charity Number: | 1152917 |
| Charity Address: | Aston Parish Church<br>Witton Lane<br>Aston<br>Birmingham. B6 6QA |
| Trustees: | Canon Sharon Palmer (St James)<br>Cephas France (St James)<br>Dennis Cluley (Warden St Peter & St Paul)<br>Hilary Miller (St Matthew's Community Hall) PCC Secretary, Deanery Synod<br>Michael Joseph Lewis (Warden St Peter & St Paul)<br>Revd Dr Fiona Gregson (Vicar)<br>Revd Giyanow Kayla (Associate Priest)<br>Revd Sandra Daniels (Curate)<br>Rosemary Cripps (St Matthew's Community Hall) Parish Safeguarding Officer<br>Thomas David Fletcher (St Peter & St Paul)<br>Vrindara Chopra (St Peter & St Paul) Deanery Synod<br>William Geoff Miller (St James) Honorary Treasurer<br>Rajwinder Kaur Sandhu (St Peter & St Paul) (Appointed 18/05/2025)<br><br>Nigel Cripps (St Peter & St Paul) Honorary Projects Officer (Resigned 18/05/2025) |
| Key Management Personnel: | Clergy:<br>Revd Dr Fiona Gregson, Revd Giyanow Kayla, Revd Sandra Daniels<br>Standing Committee:<br>Revd Dr Fiona Gregson, Geoff Miller, Dennis Cluley, Michael Joseph Lewis, Hilary Miller and David Fletcher |

| | |
|---|---|
| Name & Address of Primary Banker: | HSBC<br>34 Poplar Road<br>Solihull<br>B91 3A |
| Independent Examiner: | David Harvey<br>Kings Norton<br>Birmingham<br>B38 8TL |

# Trustees Report

**Objects of the charity**
The purpose of the charity, as stated is "promoting in the ecclesiastical parish the whole mission of the church", pastoral, evangelistic and ecumenical, and to provide public benefit through the provision of "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, disability or sexual orientation. Additionally, beyond the parish we provide gifts to support the wider mission of the church in this country and overseas.

**Summary of the charity's main activities and achievements**
How our activities deliver public benefit and who has benefitted.

Public worship takes place mainly at three sites across the parish: at Aston Parish Church on Saturdays (Asian Fellowship, bilingual service) and Sundays (morning); at St James Aston on Sundays, and monthly at St Matthew's Community Hall on Wednesdays. Special services take place at festival times for example our very well attended Carols by Candlelight, Remembrance Day, Somme Sunday, in partnership with Aston Churches Together and Nechells Christians. Weekday prayers take place at Aston Parish Church on Mondays, and St Matthew's and St James on Tuesdays. We run a youth group which meets fortnightly during term time. Prayer takes place in term time at our two church schools: weekly at St Matthew's and fortnightly at St Clement's.

The current worshipping community across our congregations is around 100 people, including a number who are unable to attend church on a regular basis due to health concerns or vulnerability. The activities of the parish would not take place without significant contribution from volunteers: over fifty people are involved to ensure that the church is able to run them.

As well as using our buildings ourselves, we also have a number of tenants across our three sites. We seek to use our buildings to further the mission of the church and to bless the local communities of the parish. St James hosts the Aston Pre-School which provides education for pre-schoolers in the area. St Matthew's hosts the Aston and Nechells Foodbank, 211 Scouts, and two church congregations. Aston Parish Church hosts our Brownies and Guides and St Mary's Eritrean Orthodox congregation. We also have a number of one-off bookings from members of the local community. 2025 saw replacement of the single glazed windows at St James, with double glazed windows as well as our 5 yearly Electrical Inspections at St James, Aston Parish Church and the Aston Parish Church Centre. All remedial work was completed in both churches and the church centre. In addition, the lighting in the Church centre was replaced with LED lighting and emergency lighting was put in. We are grateful for the Minor repairs and Environmental Quick Wins grants that enabled the LED lighting work at the Church Centre and the double glazing at St James.

The Parish runs regular enquirer groups, such as Alpha and Start! The parish also hosts schools and other groups who come to learn about the Christian faith and to learn about the history and heritage of the church buildings and congregations.

Working together with Aston Churches Together and Nechells Christians the parish is involved in Good Friday Walks of Witness, Christmas Carols at Tesco, and Christmas Carols at the Villa ground. The parish also seeks to connect with the large numbers of Villa fans who pass the church regularly. Fans are invited to a Carol service before the last home game before Christmas

and the Church is open before any Good Friday/ Holy Saturday matches with the opportunity to follow a prayer trail and learn about the heritage of the church.

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly.

Reference has been made to the Charity Commission's general guidance on public benefit. In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

## Structure, Governance and Management

Future Plans

The Parish of Aston and Nechells exists to worship God, love one another and share the good news of Jesus in word and action. Looking to the future, we are continuing to review and develop our vision for this next stage in the life of our parish. This will include reviewing how worship is led, growing new leaders, growing opportunities to get to know one another better and support one another, and looking at how we reach out with the good news of Jesus to the local community.

We are exploring whether we can widen our youth provision and, also, the possibility of setting up a warm space/ welcome space. We are reviewing how we use our buildings to further mission and benefit the community and are in conversation with a potential longer-term hirer who would be providing services to the local community. We are also reviewing our governance structures to ensure the best fit for our current and future needs.

Throughout 2025 we have continued to implement recommendations from the 2023 finance review and have made good progress.

The 2026 budget includes a number of special projects including some carpet replacement at St James and upgrading the disabled toilet in the Aston Parish Church Centre. In 2026 we will receive the Quinquennial Inspection report on Aston Parish Church and will be looking at how we can apply for funding for the work that needs doing at the East End of the parish church. We are continuing to prioritise work requirements across our buildings.

Governing Document

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

Recruitment and appointment of the PCC

The PCC is elected from those members of our congregations who have been on the electoral roll for at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation, on the electoral roll of the parish and serving on the Deanery, Diocesan, or General Synods together with clergy licensed to the parish, are members of the PCC.

The churchwardens of each church are also members of the PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

PCC Induction and Training

When new members join the PCC and become trustees, they will receive a copy of the Charity Commission CC3 "The Essential Trustee: what you need to know and what you need to do". Additionally, they will receive copies of Parish Accounts and relevant minutes. New members will be briefed on agenda items and a background summary given so they will be able to partake in discussions. In 2025 it was decided that new members will be partnered with experienced members to 'learn on the job'.

Organisation Structure

The PCC normally meets at least five times per year, with an agenda circulated to trustees in advance of each meeting. Each of the three churches/centres in the parish has a specific committee which meets regularly each year. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to them to be dealt with efficiently.

Risk management and safeguarding

When any parish activity takes place, especially those which are outside the church building, a risk assessment is undertaken and the activity approved by the PCC. The parish has a safeguarding officer, Rosemary Cripps, who makes a report to each PCC meeting. Appropriate policies are in place to ensure the safeguarding of children and vulnerable adults. The parish uses the Diocesan Parish Safeguarding Dashboard to monitor safeguarding training, volunteer recruitment and other aspects pertaining to best safeguarding practice.

Relationships with other charities

The charity, CAN DO 4:13 (Charity No 1141676, Company Reg 17508388), which the PCC set up for the alleviation of need in the parish and neighbouring areas. CAN DO 4:13 now operates independently from the parish and runs Aston and Nechells Foodbank, which was set up in November 2011. A number of its volunteers are drawn from our congregations.

Fundraising

The parish does not use any professional fundraiser, but relies on the abilities of its members when raising funds is required. The income of the charity comes from members, legacies, occasional gifts from visitors, room and building rental/ hire, occasional offices (funerals and weddings) and grants for specific projects or activities.

**Financial Review**

The principal funding for the parish of Aston and Nechells comes from giving by church members, income from lettings of parish buildings and grants from outside trusts. The main financial highlights for the year are set out below.

Total Income for the charity was £214,549 (£203,450 in 2024)

Total Income for unrestricted funds was £189,668 (£175,270 in 2024).

Total Income for restricted funds was £24,881 (£28,181 in 2024)

INCOME
Donations and Legacies for unrestricted funds was £94,626 (£82,635 in 2024)
Donations and Legacies for restricted funds was £24,397 (£25,374 in 2024)

Grants received in 2025 were £23,489 for replacement windows at St James and LED lighting in the Church Centre

Income from Charitable Activities, Investments and Other Income for unrestricted funds was £95,042 (£92,635 in 2024)

Income from Charitable Activities, Investments and Other Income for restricted funds was £484 (£2,806 in 2024)

EXPENDITURE
Expenditure from unrestricted funds was £168,097 (£152,553 in 2024)
This included Common Fund payment to Church of England Birmingham of £50,000 (£47,284 in 2024)
Expenditure from restricted funds was £22,418 (£41,788 in 2024)

At the end of 2025 the charity showed a surplus of Income over Expenditure (restricted and unrestricted funds) of £24,035 (£9,109 in 2024)

At the end of 2025 after adjustments for Investment Loss and Income the Total Fund Value of the charity was £501,382 (£480,654 in 2024)

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

FUND MOVEMENTS
Following investigation, the PCC agreed that the Floor and Heating Fund, previously a designated fund, should be restricted for that purpose in line with the wishes of the original donor. Therefore, the balance of £7,579 was moved to the restricted fund.

**Funds in Deficit**
There were no funds in deficit as at 31 Dec 2025

**Reserves Policy**
It is the parish policy to keep a balance of at least £30,000 across current and short-term deposit accounts alongside £15,000 in our contingency fund. Our overall aim is to hold at least 3 months of regular expenses/expenditure. This will ensure that we have enough for at least three months'

expenses and any emergency expenditure should income vary adversely. At the year end, the charity held unrestricted cash of £87,870 in the General Fund (£76,568 in 2024).

**Responsibilities of Trustees under charity law**

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**Signature**

This report was approved by the trustees, and is signed on their behalf by:

Revd Dr Fiona Robertson Gregson (VICAR)

Signature

Date 28/4/2026

# Independent Examiner's Report

I report to the trustees on my examination of the accounts of Parish of Aston & Nechells ('the charity') for the year ended 31/12/2025.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Qualification**

I confirm that I am qualified to undertake the examination.

**Independent Examiner's Statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

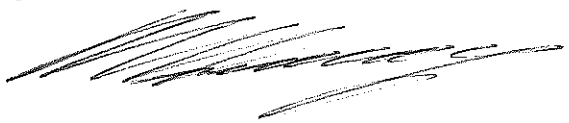
**Independent Examiner's Details**

Name: DAVID HARVEY

Address: 25 GOSFORTH ROAD
BIRMINGHAM
B38 8TA

Name DAVID HARVEY

Signature



Date 28.4.2026

# Statement of Financial Activities

| | Unrestricted | Restricted | Endowment | Total | Prior Year |
|---|---|---|---|---|---|
| **Incoming Resources** | | | | | |
| Donations & Legacies | 94,626 | 24,397 | 0 | 119,023 | 108,009 |
| Charitable Activities | 91,080 | 0 | 0 | 91,080 | 87,343 |
| Investments | 711 | 484 | 0 | 1,194 | 1,653 |
| Trading Activities | 0 | 0 | 0 | 0 | 0 |
| Other | 3,252 | 0 | 0 | 3,252 | 6,445 |
| Total incoming resources | 189,668 | 24,881 | 0 | 214,549 | 203,450 |
| **Resources Used** | | | | | |
| Charitable Activities | 168,097 | 22,418 | 0 | 190,515 | 194,199 |
| Raising Funds | 0 | 0 | 0 | 0 | 142 |
| Governance Costs | 0 | 0 | 0 | 0 | 0 |
| Support | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total resources used | 168,097 | 22,418 | 0 | 190,515 | 194,342 |
| Net Incoming / Outgoing Resources (before transfers) | 21,571 | 2,463 | 0 | 24,035 | 9,109 |
| Fund Transfers In | 2,600 | 7,679 | 0 | 10,279 | 61,903 |
| Fund Transfers Out | 10,279 | 0 | 0 | 10,279 | 61,903 |
| Net Incoming / Outgoing Resources (before gains/losses) | 13,892 | 10,142 | 0 | 24,035 | 9,109 |
| Investment Gains (or Losses) | -1,202 | -1,153 | -952 | -3,307 | 6,999 |
| Net Incoming / Outgoing Resources (before Asset Revaluation) | 12,690 | 8,990 | -952 | 20,728 | 16,107 |
| Asset Revaluation | 0 | 0 | 0 | 0 | 0 |
| Net Movement of Funds | 12,690 | 8,990 | -952 | 20,728 | 16,107 |
| Total Funds Brought Forward | 335,842 | 120,996 | 23,816 | 480,654 | 464,547 |
| Total Funds Carried Forward | 348,532 | 129,986 | 22,864 | 501,382 | 480,654 |
| **Represented By** | | | | | |
| General (Unrestricted) | 80,850 | 0 | 0 | 80,850 | 58,130 |
| Parish Contingency Fund D | 15,000 | 0 | 0 | 15,000 | 15,000 |
| Malawi R | 0 | 0 | 0 | 0 | 26 |
| Hymn Book Fund R | 0 | 656 | 0 | 656 | 656 |
| St James Building Fund D | 7,988 | 0 | 0 | 7,988 | 9,128 |
| Khotra R | 0 | 4,889 | 0 | 4,889 | 4,849 |
| Amy Rice Bequest D | 14,407 | 0 | 0 | 14,407 | 15,007 |
| Winifred Fund D | 35,692 | 0 | 0 | 35,692 | 36,146 |
| 8th Battalion Royal Warwickshire R | 0 | 28,394 | 0 | 28,394 | 28,959 |
| Tithe Redemption Fund R | 0 | 31,326 | 0 | 31,326 | 31,725 |
| Allen Short Bell Fund R | 0 | 12,200 | 0 | 12,200 | 12,355 |

| | | | | | |
|---|---|---|---|---|---|
| Bell Restoration Fund R | 0 | 554 | 0 | 554 | 554 |
| Weaver Fund R (Restricted) | 0 | 5,653 | 0 | 5,653 | 3,887 |
| Feeney Endowment | 0 | 0 | 14,695 | 14,695 | 15,307 |
| Higgins Endowment (Restoration Fabric & Blounts) R | 0 | 0 | 8,169 | 8,169 | 8,509 |
| APC Restoration & Maintenance D | 9,595 | 0 | 0 | 9,595 | 9,852 |
| APC Restoration & Maintenance R | 0 | 1,725 | 0 | 1,725 | 1,094 |
| Font Repairs R | 0 | 500 | 0 | 500 | 500 |
| Floor and Heating Fund D | 0 | 0 | 0 | 0 | 7,579 |
| Floor & Heating Fund R | 0 | 7,912 | 0 | 7,912 | 215 |
| Somme Fund R | 0 | 5,398 | 0 | 5,398 | 5,398 |
| 68 Manor Road, Witton | 185,000 | 0 | 0 | 185,000 | 185,000 |
| Parish Building Upgrade Fund | 0 | 0 | 0 | 0 | 0 |
| Kathleen Hawthorne Legacy R | 0 | 18,003 | 0 | 18,003 | 18,003 |
| Pauline Whitehead Legacy R | 0 | 12,776 | 0 | 12,776 | 12,776 |

# Statement of Financial Position

| | Unrestricted | Restricted | Endowment | Total | Prior Year |
|---|---|---|---|---|---|
| **Current Assets** | | | | | |
| Cash | 116,801 | 55,213 | 0 | 172,015 | 121,539 |
| Accounts Receivable | 13,696 | 0 | 0 | 13,696 | 30,815 |
| Prepayments | 0 | 0 | 0 | 0 | 0 |
| **Total** | **130,497** | **55,213** | **0** | **185,711** | **152,354** |
| **Non-Current Assets** | | | | | |
| Fixed Assets | 185,000 | 0 | 0 | 185,000 | 185,000 |
| Investments | 53,650 | 74,772 | 22,864 | 151,287 | 154,594 |
| **Total** | **238,650** | **74,772** | **22,864** | **336,287** | **339,594** |
| **Current Liabilities** | | | | | |
| Accounts Payable | 20,616 | 0 | 0 | 20,616 | 10,347 |
| Deferred Income | 0 | 0 | 0 | 0 | 947 |
| **Total** | **20,616** | **0** | **0** | **20,616** | **11,294** |
| **Non-Current Liabilities** | | | | | |
| Long Term Loan / Mortgage | 0 | 0 | 0 | 0 | 0 |
| **Total** | 0 | 0 | 0 | 0 | 0 |
| Net Current Assets | 109,881 | 55,213 | 0 | 165,095 | 141,060 |
| **Total Net Assets (Assets Minus Liabilities)** | **348,532** | **129,986** | **22,864** | **501,382** | **480,654** |

## Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

William Geoffrey Miller (TREASURER)

Signature

Date 28/04/2026

FIONA JANE ROBERTSON GREGSON (VICAR)

28/4/2026

# Notes - Accounting Policies

**Basis of Preparation**
These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.
The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

**Going Concern**
The Trustees consider the Parish of Aston and Nechells is a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

**Key Risks & Uncertainties**
The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Fund Accounting**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.
Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Incoming Resources**
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.

- Investment Income is included in the accounts when receivable

**Resources Expended**
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

**Governance Costs**
Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Analysis of Expenditure' note.

**Liability Recognition**
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Tangible Fixed Assets**
Consecrated and benefice property is excluded and not capitalised in the Financial Statements in accordance with the Charities Act 2011.
Freehold land and buildings used for charitable purposes & investment properties.

The properties that are held by the Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value.

Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

Depreciation, if applicable, is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

Freehold property - Not depreciated

Musical and Technical Equipment - 100% charged in year of purchase

Computer equipment - 100% charged in year of purchase

Furniture, fixtures and fittings - 100% charged in year of purchase unless PCC decides otherwise.

[In view of the maintenance programme in place which aims to keep the buildings in good condition, the trustees consider that any depreciation of freehold property would be immaterial and accordingly no provision has been made. The carrying amount of the freehold property is reviewed annually for impairment by the trustees.]

**Operating and Financial Leases**
None in force

**Taxation**
The charity is exempt from tax on its charitable activities.

**Judgements and Key Sources of Estimation**
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**Roundings to nearest Pound**
All monetary values are rounded to the nearest £. Therefore, there may be small discrepancies in tables when added vertically or horizontally.

# Notes - Analysis of Income & Expenditure

## Analysis of Income

### Current Year 2025

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| **Incoming Resources** | | | | |
| **Donations & Legacies** | | | | |
| Donations | 80,304 | 2,082 | 0 | 82,385 |
| Gift Aid | 14,322 | -77 | 0 | 14,245 |
| Grants | 0 | 22,392 | 0 | 22,392 |
| **Charitable Activities** | | | | |
| Event Income (Funerals & Weddings etc) | 22,262 | 0 | 0 | 22,262 |
| Rental | 68,818 | 0 | 0 | 68,818 |
| **Investments** | | | | |
| Bank Interest | 711 | 484 | 0 | 1,194 |
| **Other** | | | | |
| Other Income | 3,252 | 0 | 0 | 3,252 |
| **Total incoming resources** | **189,668** | **24,881** | **0** | **214,549** |

### Prior Year 2024

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| **Incoming Resources** | | | | |
| **Donations & Legacies** | | | | |
| Donations | 69,280 | 1,785 | 0 | 71,065 |
| Gift Aid | 13,355 | 100 | 0 | 13,455 |
| Grants | 0 | 23,489 | 0 | 23,489 |
| **Charitable Activities** | | | | |
| Event Income (Funerals & Weddings etc) | 14,449 | 0 | 0 | 14,449 |
| Rental | 72,894 | 0 | 0 | 72,894 |
| **Investments** | | | | |
| Bank Interest | 1,007 | 646 | 0 | 1,653 |
| **Other** | | | | |
| Other Income | 4,285 | 2,160 | 0 | 6,445 |
| **Total incoming resources** | **175,270** | **28,181** | **0** | **203,450** |

## Analysis of Expenditure

### Current Year 2025

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| | | Resources Used | | |
| **Charitable Activities** | | | | |
| Activities | 6,156 | 0 | 0 | 6,156 |
| Admin | 3,351 | 0 | 0 | 3,351 |
| Advertising | 140 | 0 | 0 | 140 |
| Bank Charges | 284 | 0 | 0 | 284 |
| Common Fund | 50,000 | 0 | 0 | 50,000 |
| Depreciation | 0 | 0 | 0 | 0 |
| Event Costs (Weddings & Funerals etc) | 4,169 | 0 | 0 | 4,169 |
| Gifts Given | 6,585 | 26 | 0 | 6,611 |
| Other Expenditure | 1,554 | 0 | 0 | 1,554 |
| Premises | 74,745 | 22,392 | 0 | 97,137 |
| Staff Costs | 21,113 | 0 | 0 | 21,113.. |
| **Raising Funds** | | | | |
| Cost of raising funds | 0 | 0 | 0 | 0 |
| **Governance Costs** | | | | |
| Governance Costs | 0 | 0 | 0 | 0 |
| **Total resources used** | **168,097** | **22,418** | **0** | **190,515** |

### Prior Year 2024

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| | | Resources Used | | |
| **Charitable Activities** | | | | |
| Activities | 3,241 | 0 | 0 | 3,241 |
| Admin | 3,586 | 0 | 0 | 3,586 |
| Advertising | 186 | 0 | 0 | 186 |
| Bank Charges | 392 | 0 | 0 | 392 |
| Common Fund | 47,284 | 0 | 0 | 47,284 |
| Depreciation | 0 | 0 | 0 | 0 |
| Event Costs (Weddings & Funerals etc) | 4,953 | 0 | 0 | 4,953 |
| Gifts Given | 5,350 | 47 | 0 | 5,397 |
| Other Expenditure | 1,862 | 5,298 | 0 | 7,160 |
| Premises | 63,576 | 36,443 | 0 | 100,019 |
| Staff Costs | 21,982 | 0 | 0 | 21,982 |
| **Raising Funds** | | | | |
| Cost of raising funds | 142 | 0 | 0 | 142 |
| **Governance Costs** | | | | |
| Governance Costs | 0 | 0 | 0 | 0 |
| **Total resources used** | **152,553** | **41,788** | **0** | **194,342** |

# Notes - Analysis of Net Assets Between Funds

## Current Year 2025

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| Current Assets | 130,497 | 55,213 | 0 | 185,711 |
| Non-Current Assets | 238,650 | 74,772 | 22,864 | 336,287 |
| Current Liabilities | 20,616 | 0 | 0 | 20,616 |
| Non-Current Liabilities | 0 | 0 | 0 | 0 |
| **Total Net Assets (Assets Minus Liabilities)** | **348,532** | **129,986** | **22,864** | **501,382** |

## Prior Year 2024

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| Current Assets | 107,283 | 45,071 | 0 | 152,354 |
| Non-Current Assets | 239,853 | 75,925 | 23,816 | 339,594 |
| Current Liabilities | 11,294 | 0 | 0 | 11,294 |
| Non-Current Liabilities | 0 | 0 | 0 | 0 |
| **Total Net Assets (Assets Minus Liabilities)** | **335,842** | **120,996** | **23,816** | **480,654** |

# Notes - Other

**Volunteers**
The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

**Independent Examination Fees**
Fees payable to the independent examiner for independent examination were nil for this accounting period and were nil for the previous accounting period.

**Staff Costs**
The total staff costs and employee benefits for the reporting period are analysed as follows:
Gross wages and salaries £20,027 Employers NI costs £384 and Employers Pension costs £176
In 2024 Gross wages and salaries: £21,254, Employers NI costs £564, Employers Pension costs £164
In May the parish registered with HMRC and became the employing body, as opposed to the Church of England Birmingham. This has enabled us to claim back the full cost of employers NI. Church of England Birmingham still operates payroll services on behalf of the Parish.

The average number of employees during the year was 2 (the average number of employees during the prior year was 2).

No employees received salaries at a rate of more than £60,000 per annum.

The charity contributes the statutory minimum pension payments for all qualifying employees unless they have 'opted out'. A Self Invested Personal Pension is operated by the Diocese of Birmingham with Aviva.

**Key Management Personnel**
The charity considers its key management personnel to be Standing Committee. The total employee benefits received by the key management personnel (including employer national insurance and pension contributions) was nil (total employee benefits for the prior year were nil).

**Trustee Remuneration**
During the year no trustees received remuneration.

**Trustee Expenses**
During the year three of the trustees incurred out-of-pocket expenses totalling £2284.

Revd Dr Fiona Gregson £359 (part year only)

Revd Sandra Daniels £913

Revd Giyanow Kayla £1,012

(prior year two trustees incurred out-of-pocket expenses totalling £1,130)

All expenses were incurred for the day-to-day running of the charity's activities.

**Trustee Donations**
During the year the total aggregated donations made to the charity by the trustees was £26,606. There were no conditions attached to the donations. (total aggregate donations from prior year were £27,560)

## Tangible Fixed Assets

| | Freehold Property | Total |
|---|---|---|
| Cost | | |
| **Prior to 1st January 2025** | 185,000 | 185,000 |
| **Additions in financial year** | 0 | 0 |
| **Total as at 31st December 2025** | 185,000 | 185,000 |
| Depreciation | | |
| **Prior to 1st January 2025** | 0 | 0 |
| **Additions in financial year** | 0 | 0 |
| **Total as at 31st December 2025** | 0 | 0 |
| Net Book Value | | |
| **As at 31st December 2025** | 185,000 | 185,000 |
| **As at 31st December 2024** | 185,000 | 185,000 |

## Investments

| | Unrestricted | Restricted | Endowment | Total | Prior Year |
|---|---|---|---|---|---|
| Market Value Brought Forward | 54,853 | 75,925 | 23,816 | 154,594 | 153,895 |
| Additions | 432 | 1,051 | 0 | 1,483 | 7,580 |
| Disposals | 1,634 | 2,204 | 952 | 4,790 | 6,881 |
| Gains (losses) | -1,202 | -1,153 | -952 | -3,307 | 699 |
| Market Value Carried Forward | 53,650 | 74,772 | 22,864 | 151,287 | 154,594 |

## Debtors

### Accounts Receivable

| Description | Amount |
|---|---|
| Gift Aid | 3,149 |
| Other Debtors | 0 |
| Trade Debtors (rental & funeral fees, Kensington Care) | 10,547 |
| Total | 13,696 |

## Creditors

### Accounts Payable

| Description | Amount |
|---|---|
| Accruals (utilities, parish tithe, invoices paid in 2026) | 20,616 |
| Finance Lease Liabilities | 0 |
| Tax & Social Security | 0 |
| Trade Creditors | 0 |
| Total | 20,616 |

## Analysis of Charitable Funds

### Current Year 2025

| Fund Name | Opening Balance | Income | Expenditure | Fund Transfers | Investment Gains (or Losses) | Closing Balance |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General (Unrestricted) | 58,130 | 188,965 | 164,505 | -2,700 | 0 | 78,890 |
| **Total** | **58,130** | **188,965** | **164,505** | **-2,700** | **0** | **79,890** |
| **Designated** | | | | | | |
| Parish Contingency Fund | 15,000 | 0 | 0 | 0 | 0 | 15,000 |
| St James Building Fund | 9,128 | 0 | 3,591 | 2,600 | -148 | 7,988 |
| Amy Rice Bequest | 15,007 | 0 | 0 | 0 | -600 | 14,407 |
| Winifred Fund | 36,146 | 0 | 0 | 0 | -455 | 35,692 |
| APC Restoration & Maintenance | 9,852 | 703 | 0 | 0 | 0 | 10,555 |
| Floor and Heating Fund | 7,579 | 0 | 0 | -7,579 | 0 | 0 |
| 68 Manor Road, Witton | 185,000 | 0 | 0 | 0 | 0 | 185,000 |
| **Total** | **277,712** | **703** | **3,591** | **-4,979** | **-1,202** | **268,642** |
| **Unrestricted Total** | **335,842** | **189,668** | **168,097** | **-7,679** | **-1,202** | **348,532** |
| **Restricted** | | | | | | |
| Malawi | 26 | 0 | 26 | 0 | 0 | 0 |
| Hymn Book Fund | 656 | 0 | 0 | 0 | 0 | 656 |
| Khotra | 4,849 | 40 | 0 | 0 | 0 | 4,889 |
| 8th Battalion Royal Warwickshire | 28,959 | 0 | 0 | 0 | -565 | 28,394 |
| Tithe Redemption Fund | 31,725 | 0 | 0 | 0 | -399 | 31,326 |
| Allen Short Bell Fund | 12,355 | 0 | 0 | 0 | -155 | 12,200 |
| Bell Restoration Fund | 554 | 0 | 0 | 0 | 0 | 554 |
| Weaver Fund | 3,887 | 1,800 | 0 | 0 | -34 | 5,653 |
| APC Restoration & Maintenance | 1,094 | 631 | 0 | 0 | 0 | 1,725 |
| Font Repairs R | 500 | -100 | 0 | 100 | 0 | 500 |
| Floor & Heating Fund | 215 | 118 | 0 | 7,579 | 0 | 7,912 |
| Somme Fund | 5,398 | 0 | 0 | 0 | 0 | 5,398 |
| Parish Building Upgrade Fund | 0 | 22,392 | 22,392 | 0 | 0 | 0 |
| Kathleen Hawthorne | 18,003 | 0 | 0 | 0 | 0 | 18,003 |
| Pauline Whitehead | 12,776 | 0 | 0 | 0 | 0 | 12,776 |
| **Total** | **120,996** | **24,881** | **22,418** | **7,679** | **-1,153** | **129,986** |
| **Endowment** | | | | | | |
| Feeney Endowment | 15,307 | 0 | 0 | 0 | -612 | 14,695 |
| Higgins Endowment | 8,509 | 0 | 0 | 0 | -340 | 8,169 |
| **Total** | **23,816** | **0** | **0** | **0** | **-952** | **22,864** |
| **Restricted Total** | **144,812** | **24,881** | **22,418** | **7,679** | **-2,105** | **152,850** |
| **TOTAL** | **480,654** | **214,549** | **190,515** | **0** | **-3,307** | **501,382** |

## Prior Year 2024

| Fund Name | Opening Balance | Income | Expenditure | Fund Transfers | Investment Gains (or Losses) | Closing Balance |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General (Unrestricted) | 58,699 | 171,787 | 150,792 | -21,564 | 0 | 58,130 |
| **Total** | **58,699** | **171,787** | **150,792** | **-21,564** | **0** | **58,130** |
| **Designated** | | | | | | |
| Parish Contingency Fund | 0 | 0 | 0 | 15,000 | 0 | 15,000 |
| St James Building Fund | 6,615 | 0 | 0 | 2,430 | 83 | 9,128 |
| Amy Rice Bequest | 14,671 | 0 | 0 | 0 | 336 | 15,007 |
| Winifred Fund | 34,397 | 0 | 0 | 0 | 1,749 | 36,146 |
| APC Restoration & Maintenance | 12,031 | 3,482 | 1,761 | -3,900 | 0 | 9,852 |
| Floor and Heating | 7,630 | 0 | 0 | -50 | 0 | 7,579 |
| 68 Manor Road, Witton | 185,000 | 0 | 0 | 0 | 0 | 185,000 |
| Kath Hawthorne | 18,003 | 0 | 0 | -18,003 | 0 | 0 |
| Pauline Whitehead | 13,274 | 0 | 0 | -13,274 | 0 | 0 |
| **Total** | **291,620** | **3,482** | **1,761** | **-17,797** | **2,168** | **277,712** |
| **Unrestricted Total** | **350,319** | **175,270** | **152,553** | **-39,361** | **2,168** | **335,842** |
| **Restricted** | | | | | | |
| Malawi | 0 | 73 | 47 | 0 | 0 | 26 |
| Hymn Book Fund | 656 | 0 | 0 | 0 | 0 | 656 |
| Khotra | 4,749 | 100 | 0 | 0 | 0 | 4,849 |
| 8th Battalion Royal Warwickshire | 32,275 | 0 | 4,800 | 0 | 1,484 | 28,959 |
| Tithe Redemption Fund | 30,190 | 0 | 0 | 0 | 1,535 | 31,725 |
| Allen Short Bell Fund | 12,716 | 0 | 0 | -1,500 | 1,139 | 12,355 |
| Bell Restoration Fund | 1,214 | 2,160 | 4,320 | 1,500 | 0 | 554 |
| Weaver Fund | 4,468 | 0 | 0 | 0 | -581 | 3,887 |
| APC Restoration & Maintenance | 0 | 1,094 | 0 | 0 | 0 | 1,094 |
| Font Repairs | 0 | 100 | 0 | 400 | 0 | 500 |
| Floor & Heating Fund | 0 | 165 | 0 | 50 | 0 | 215 |
| Somme Fund | 5,398 | 0 | 0 | 0 | 0 | 5,398 |
| Kathleen Hawthorne | 0 | 0 | 0 | 18,003 | 0 | 18,003 |
| Pauline Whitehead | 0 | 0 | 498 | 13,274 | 0 | 12,776 |
| St Matts Major Project | 0 | 24,489 | 32,123 | 7,634 | 0 | 0 |
| **Total** | **91,665** | **28,181** | **41,788** | **39,361** | **3,577** | **120,996** |
| **Endowment** | | | | | | |
| Feeney Endowment | 14,503 | 0 | 0 | 0 | 804 | 15,307 |
| Higgins Endowment | 8,059 | 0 | 0 | 0 | 450 | 8,509 |
| **Total** | **22,562** | **0** | **0** | **0** | **1,254** | **23,816** |
| **Restricted Total** | **114,228** | **28,181** | **41,788** | **39,361** | **4,831** | **144,812** |
| **TOTAL** | **464,547** | **203,450** | **194,342** | **0** | **6,999** | **480,654** |

## Fund Transfers

| Description | From | To | Amount |
|---|---|---|---|
| Decision from PCC meeting 22 October 2025 | Floor and Heating Fund D | Floor & Heating Fund R | 7,579 |
| 10% Aston Pre School Income | General | St James Building Fund D | 2,600 |
| Correction of Gift Aid allocation | General | Font Repairs R | 100 |

## Fund Descriptions

| Name | Description |
|---|---|
| General | Fund for unrestricted use across the parish |
| Parish Contingency Fund D | To cover emergency work across PAN not provided for in other funds |
| Malawi R | Malawi Partnership |
| Hymn Book Fund R | For replacement of hymn books or substitutes at APC |
| St James Building Fund D | Building Development & Refurbishment at St James |
| Khotra R | Church support development for Khotra, India |
| Amy Rice Bequest D | For use by Vicar and Churchwardens at APC |
| Winifred Fund D | For use at discretion of Vicar and Churchwardens |
| 8th Battalion Royal Warwickshire R | Public fundraising for conservation of war memorials |
| Tithe Redemption Fund R | For repair and maintenance of APC chancel |
| Allen Short Bell Fund R | Bequest for conservation of bells at APC |
| Bell Restoration Fund R | Fund for bell work (cash held locally) |
| Weaver Fund R | For youth work at APC |
| Feeney Endowment | BDBF trust restricted to APC Chancel/Chapel/Feeney monument |
| Higgins Endowment (Restoration Fabric & Blounts) | For replacement of hymn books and substitutes |
| APC Restoration & Maintenance D | Maintenance and Repair of APC |
| APC Restoration & Maintenance R | For Restoration & Maintenance of APC |
| Font Repairs R | To repair lid and lifting mechanism |
| Floor and Heating Fund D | For replacement work on floor and heating at APC |
| Floor & Heating Fund R | For replacement work on floor and heating at APC |
| Somme Fund R | Money raised or donated for celebration of battle of the Somme |
| 68 Manor Road, Witton | Clergy House |
| Parish Building Upgrade Fund | Receiving grants for building improvements |
| Kathleen Hawthorne Legacy R | For any use, restricted to APC |
| Pauline Whitehead Legacy R | For any use, restricted to APC |

## Transactions to Related Parties

Salary payments to Samuel Evans, son-in-law of David Fletcher - total amount £12,632 (prior year £11,707)

## Prior Period Adjustment

There were no prior year adjustments.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

Parish of
Aston & Nechells

# Parish of Aston and Nechells

## Reports & Accounts

Financial Year Ending 31/12/2024

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Created using ExpensePlus Programme

# Legal & Administrative Details

| | |
|---|---|
| Charity Name: | Parish of Aston and Nechells |
| Charity Number: | 1152917 |
| Charity Address: | Aston Parish Church<br>Witton Lane<br>Aston<br>Birmingham. B6 6QA |

Trustees:

Canon Sharon Palmer (St James)

Cephas France (Warden St James)

Dennis Cluley (Warden St Peter & St Paul)

Florence Howells (St Peter & St Paul) Deanery Synod (Resigned 15/10/2024)

Hilary Miller (St Matthew's Community Hall) PCC Secretary, Deanery Synod

Michael Joseph Lewis (Warden St Peter & St Paul)

Nigel Cripps (St Peter & St Paul) Honorary Projects Officer

Revd Dr Fiona Gregson (Vicar and Chair)

Revd Giyanow Kaur (Associate Vicar)

Revd Sandra Daniels (Curate) (Appointed 13/07/2024)

Rosemary Cripps (St Matthew's Community Hall)
Parish Safeguarding Officer

Thomas David Fletcher (St Peter & St Paul)

Vrindara Chopra (St Peter & St Paul) Deanery Synod

William Geoffrey Miller (Warden St James & Treasurer)

| | |
|---|---|
| Key Management Personnel: | Standing Committee<br>Revd Dr Fiona Gregson, Revd Giyanow Kaur. Revd Sandra Daniels, Geoff Miller, Cephas France, Dennis Cluley, Joe Lewis, Hilary Miller and David Fletcher |
| Name & Address of Primary Banker: | HSBC<br>34 Poplar Road<br>Solihull<br>B91 3AF |
| Independent Examiner: | David Harvey<br><br>5a Greenfield Road<br>Harborne<br>Birmingham<br>B17 0ED |

# Trustees' Report

**Objects of the charity**
The purpose of the charity, as stated in the governing documents, is "promoting in the ecclesiastical parish the whole mission of the church", pastoral, evangelistic and ecumenical, and to provide public benefit through the provision "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, disability or sexual orientation. Additionally, beyond the parish we provide gifts to support the wider mission of the church in this country and overseas.

**Summary of the charity's main activities and achievements**
To further the above objects and vision, the charity\s main activities and achievements were as follows:

***How our activities deliver public benefit and who has benefited***
Public worship takes place mainly at three sites across the parish: at Aston Parish Church on Saturdays (Asian Fellowship, bilingual service) and Sundays (morning and evening); at St James Aston on Sundays and monthly at St Matthew's Community Hall on Wednesdays. Special services take place at festival times (for example our very well attended Carols by Candlelight), for Remembrance Day, Somme Sunday, in partnership with Aston Churches Together and Nechells Christians. Weekday prayers take place at Aston Parish Church on Mondays, and St Matthew's on Tuesdays. Having had some breaks in 2024 weekday prayers at St James recommenced in 2025 on Tuesdays. Prayer takes place in term time at our two church schools: weekly at St Matthew's and regularly at St Clement's (weekly in 2025).

The current worshipping community across our congregations is around 100 people, including a number who are unable to attend church on a regular basis due to health concerns or vulnerability. The activities of the parish would not take place without significant contribution from volunteers: over fifty people are involved to ensure that the church is able to run them.
As well as using our buildings ourselves, we also have a number of tenants across our three sites. We seek to use our buildings to further the mission of the church and to bless the local communities of the parish. St James hosts the Aston Pre-School which provides education for preschoolers in the area. St Matthew's hosts the Aston and Nechells Foodbank, 211 Scouts, and two church congregations. Aston Parish Church hosts our Brownies and Guides, St George's Eritrean Orthodox congregation and a nutrition group. We also have a number of one-off bookings from members of the local community. 2024 saw significant refurbishment of St Matthew's Community Hall to meet the needs of current and future tenants.

The Parish runs regular enquirer groups, such as Alpha. The parish also hosts schools and other groups who come to learn about the Christian faith and to learn about the history and heritage of the church buildings and congregations.

Working together with Aston Churches Together and Nechells Christians the parish is involved in Good Friday Walks of Witness, Christmas Carols at Tesco and Christmas Carols at the Villa ground. The parish also seeks to connect with the large numbers of Villa fans who pass the church regularly. Fans are invited to a Carol service before the last home game before Christmas

and the Church is open before any Good Friday/ Holy Saturday matches with the opportunity to follow a prayer trail and learn about the heritage of the church.

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly.

Reference has been made to the Charity Commission's general guidance on public benefit.
In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

**Structure, Governance and Management**

***Future Plans***

The Parish of Aston and Nechells exists to worship God, love one another and share the good news of Jesus in word and action. Looking to the future, we are continuing to review and develop our vision for this next stage in the life of our parish. This will include reviewing how worship is led, growing new leaders, growing opportunities to get to know one another better and support one another, and looking at ways in which we can reach out with the good news of Jesus to the local community.

We have recently set up a youth group and are exploring setting up a warm space/ welcome space. We are reviewing how we use our buildings to further mission and benefit the community and are in conversation with two potential longer-term hirers who would be providing services to the local community. We are also reviewing our governance structures to ensure the best fit for our current and future needs.

Throughout 2024 we have been implementing recommendations from the 2023 finance review and have made good progress.

The 2025 budget includes a number of special projects including some carpet replacement at St James, upgrading the disabled toilet in the Aston Parish Church Centre and improving the environmental performance of the 68 Manor Road and the Church Flat. We are continuing to prioriste work requirements across our buildings. We are also applying for grants to enable us to improve the environmental performance of our buildings and fulfil minor repairs.

***Governing document***

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

***Recruitment and appointment of PCC***

The PCC is elected from those members of our congregations who have been on the electoral roll for at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation, on the electoral roll of the parish and serving on the Deanery, Diocesan, or General Synods together with clergy licensed to the parish, are members of the PCC.

The churchwardens of each church are also members of the PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

***PCC induction and training***

When the PCC was registered as a charity in 2013, all members of the PCC were taken through their responsibilities as part of the process. When new members join the PCC, these responsibilities will also be outlined to them. As items come up on the agenda, a background summary of the situation will be given to assist discussions.

***Organisational structure***

The PCC normally meets at least five times a year, with an agenda circulated to members in advance of each meeting. Each of the three churches/centres in the parish has a specific committee which meets at least four times a year. There are also committees for Clergy Housing and the Church centre that meet as needed. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to them to be dealt with. The PCC has appointed a Finance Committee to take responsibility for drafting the budget and monitoring income and expenditure. It meets the month prior to each PCC.

***Risk management and safeguarding***

When any parish activity takes place, especially those which are outside the church building, a risk assessment is undertaken and the activity approved by the PCC. The parish has a safeguarding officer, Rosemary Cripps, who makes a report to each PCC meeting. Appropriate policies are in place to ensure the safeguarding of children and vulnerable adults. The parish uses the Diocesan Parish Safeguarding Dashboard and Hub to monitor safeguarding training, volunteer recruitment and other aspects pertaining to best safeguarding practice.

***Relationships with other charities***

The parish has links with charity, CAN DO 4:13 (Charity No 1141676, Company Reg 17508388), which the PCC set up for the alleviation of need in the parish and neighbouring areas. CAN DO 4:13 operates independently from the parish and runs Aston and Nechells Foodbank, which was set up in November 2011. A number of its volunteers are drawn from our congregations.

***Fundraising***

The parish does not use any professional fundraiser but relies on the abilities of its members when raising funds is required. The income of the charity comes from members, legacies, occasional gifts from visitors, room and building rental/ hire, occasional offices (funerals and weddings) and grants for specific jobs or activities.

**Financial Review**

The principal funding for the parish of Aston and Nechells comes from giving by church members, grants from outside trusts, and income from lettings of parish buildings. The main financial highlights for the year are set out below.

Total income for the charity was £203,450 (£160,953 in 2023)
Total income for unrestricted funds was £175,270 (£160,247 in 2023). Total income for restricted funds was £28,181 (£705 in 2023)

INCOME
Donation & Legacies for unrestricted funds was £82,635 (£84,037 in 2023) Donation & Legacies for restricted funds was £25,374 (£705 in 2023). The increase was largely due to grants from St Martins Guild £2,160 for painting of bell frame and Suez/Grantscape £23,489 (net) for refurbishment of St Matthews Community Hall. Grants for the refurbishment of St Matthews Community Hall were also received in 2023 from Thomas Dole and Wing Yip.
Income from Charitable Activities, Investments and other income for unrestricted funds was £92,635 (£76,211 in 2023)

EXPENDITURE
£194,342 (£167,881 in 2023) was spent from all funds to provide the Christian ministry in the parish of Aston and Nechells. This included a common fund payment of £47,284 (£54k in 2023)

At the end of 2024 the charity showed a surplus of income over expenditure of £9,109 (deficit of £6,928 in 2023)

At the end of 2024 after adjustments for investment gain and income the total fund value of the charity was £480,654 (£464,548 in 2023)

FUND MOVEMENTS
The PCC agreed that the Pauline Whitehead Legacy should become a Restricted Fund £12,776 and the Kathleen Hawthorne Legacy should become a Restricted Fund £18,003

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

**Funds in Deficit**
There are no funds in deficit.

**Investments Policy - n/a**

**Reserves Policy**
It is the parish policy to keep a balance of at least £25,000 across current and short-term deposit accounts alongside £15,000 in our contingency fund. Our overall aim is to hold at least 3 months of regular expenses/expenditure. This will ensure that we have enough for at least three months' expenses and any emergency expenditure should income vary adversely. At the year end, the charity held unrestricted cash of £76,568

**Responsibilities of Trustees under charity law**
The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its

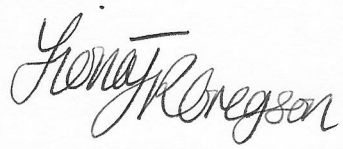
incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently.
2. observe the methods and principles in the Charities SORP.
3. make judgements and estimates that are reasonable and prudent.
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**Signature**

This report was approved by the trustees, and is signed on their behalf by:

| |
|---|
| Name FIONA GREGSON (VICAR) |
| Signature  |
| Date 16th May 2025 |

| |
|---|
| Name WILLIAM GEOFFREY MILLER |
| Signature |
| Date 16th May 2025 |

# Independent Examiner's Report

I report to the trustees on my examination of the accounts of Parish of Aston and Nechells ('the charity') for the year ended 31/12/2024.

**Responsibilities and Basis of Report**
As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act: or
2. the accounts do not accord with the accounting records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

**Independent Examiner's Details**

Name: David Harvey

Address: 5a Greenfield Road
Harborne
Birmingham
B17 0ED

| | |
|---|---|
| Name | DAVID HARVEY |
| Signature | |
| Date | 16th May 2025 |

# Statement of Financial Activities

| | Unrestricted | Restricted | Endowment | Total | Prior Year |
|---|---|---|---|---|---|
| **Incoming Resources** | | | | | |
| Donations & Legacies | 82,635 | 25,374 | 0 | 108,009 | 84,741 |
| Charitable Activities | 87,343 | 0 | 0 | 87,343 | 72,035 |
| Investments | 1,007 | 646 | 0 | 1,653 | 1,844 |
| Trading Activities | 0 | 0 | 0 | 0 | 0 |
| Other | 4,285 | 2,160 | 0 | 6,445 | 2,333 |
| Total incoming resources | 175,270 | 28,181 | 0 | 203,450 | 160,953 |
| **Resources Used** | | | | | |
| Charitable Activities | 152,411 | 41,788 | 0 | 194,199 | 167,645 |
| Raising Funds | 142 | 0 | 0 | 142 | 236 |
| Governance Costs | 0 | 0 | 0 | 0 | 0 |
| Support | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total resources used | 152,553 | 41,788 | 0 | 194,342 | 167,881 |
| Net Incoming / Outgoing Resources (before transfers) | 22,716 | -13,607 | 0 | 9,109 | -6,928 |
| Fund Transfers In | 20,986 | 40,917 | 0 | 61,903 | 118,320 |
| Fund Transfers Out | 60,347 | 1,556 | 0 | 61,903 | 118,320 |
| Net Incoming / Outgoing Resources (before gains/losses) | -16,645 | 25,754 | 0 | 9,109 | -6,928 |
| Investment Gains (or Losses) | 2,168 | 3,577 | 1,254 | 6,999 | 16,346 |
| Net Incoming / Outgoing Resources (before Asset Revaluation) | -14,477 | 29,331 | 1,254 | 16,107 | 9,418 |
| Asset Revaluation | 0 | 0 | 0 | 0 | 0 |
| Net Movement of Funds | -14,477 | 29,331 | 1,254 | 16,107 | 9,418 |
| Total Funds Brought Forward | 350,319 | 91,665 | 22,562 | 464,547 | 455,130 |
| Total Funds Carried Forward | 335,842 | 120,996 | 23,816 | 480,654 | 464,548 |
| **Represented By** | | | | | |
| General (Unrestricted) | 58,130 | 0 | 0 | 58,130 | 58,699 |
| Parish Contingency Fund D (Designated) | 15,000 | 0 | 0 | 15,000 | 0 |
| Khotra R (Restricted) | 0 | 4,849 | 0 | 4,849 | 4,749 |
| Malawi R (Restricted) | 0 | 26 | 0 | 26 | 0 |
| Hymn Book Fund R (Restricted) | 0 | 656 | 0 | 656 | 656 |
| St James Building Fund D (Designated) | 9,128 | 0 | 0 | 9,128 | 6,615 |
| St Matthews Major Project R (Restricted) | 0 | 0 | 0 | 0 | 0 |
| Kath Hawthorne Legacy D (Designated) | 0 | 0 | 0 | 0 | 18,003 |

| | | | | | |
|---|---|---|---|---|---|
| Pauline Whitehead Legacy D (Designated) | 0 | 0 | 0 | 0 | 13,274 |
| Amy Rice Bequest D (Designated) | 15,007 | 0 | 0 | 15,007 | 14,671 |
| Winifred Fund D (Designated) | 36,146 | 0 | 0 | 36,146 | 34,397 |
| 8th Battalion Royal Warwickshire R (Restricted) | 0 | 28,959 | 0 | 28,959 | 32,275 |
| Tithe Redemption Fund R (Restricted) | 0 | 31,725 | 0 | 31,725 | 30,190 |
| Allen Short Bell Fund R (Restricted) | 0 | 12,355 | 0 | 12,355 | 12,716 |
| Bell Restoration Fund R (Restricted) | 0 | 554 | 0 | 554 | 1,214 |
| Weaver Fund R (Restricted) | 0 | 3,887 | 0 | 3,887 | 4,468 |
| Feeney Endowment (Endowment) | 0 | 0 | 15,307 | 15,307 | 14,503 |
| Higgins Endowment (Endowment) | 0 | 0 | 8,509 | 8,509 | 8,059 |
| APC Restoration & Maintenance D (Designated) | 9,852 | 0 | 0 | 9,852 | 12,031 |
| APC Restoration & Maintenance R (Restricted) | 0 | 1,094 | 0 | 1,094 | 0 |
| Font Repairs R (Restricted) | 0 | 500 | 0 | 500 | 0 |
| Floor and Heating Fund D (Designated) | 7,579 | 0 | 0 | 7,579 | 7,630 |
| Floor & Heating Fund R (Restricted) | 0 | 215 | 0 | 215 | 0 |
| Somme Fund R (Restricted) | 0 | 5,398 | 0 | 5,398 | 5,398 |
| 68 Manor Road, Witton (Designated) | 185,000 | 0 | 0 | 185,000 | 185,000 |
| Kathleen Hawthorne Legacy R (Restricted) | 0 | 18,003 | 0 | 18,003 | 0 |
| Pauline Whitehead Legacy R (Restricted) | 0 | 12,776 | 0 | 12,776 | 0 |

# Statement of Financial Position

| | Unrestricted | Restricted | Endowment | Total | Prior Year |
|---|---|---|---|---|---|
| Current Assets | | | | | |
| Cash | 76,568 | 44,971 | 0 | 121,539 | 110,808 |
| Accounts Receivable | 30,715 | 100 | 0 | 30,815 | 19,785 |
| Prepayments | 0 | 0 | 0 | 0 | 0 |
| Total | 107,283 | 45,071 | 0 | 152,354 | 130,593 |
| Non-Current Assets | | | | | |
| Fixed Assets | 185,000 | 0 | 0 | 185,000 | 185,000 |
| Investments | 54,853 | 75,925 | 23,816 | 154,594 | 153,895 |
| Total | 239,853 | 75,925 | 23,816 | 339,594 | 338,895 |
| Non-Current Assets | | | | | |
| Accounts Payable | 10,347 | 0 | 0 | 10,347 | 4,942 |
| Deferred Income | 947 | 0 | 0 | 947 | 0 |
| Total | 11,294 | 0 | 0 | 11,294 | 4,942 |
| Non-Current Liabilities | | | | | |
| Long Term Loan / Mortgage | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 |
| Net Current Assets | 95,989 | 45,071 | 0 | 141,060 | 125,651 |
| Total Net Assets (Assets Minus Liabilities) | 335,842 | 120,996 | 23,816 | 480,654 | 464,547 |
| ***Represented By*** | | | | | |
| General (Unrestricted) | 58,130 | 0 | 0 | 58,130 | 58,699 |
| Parish Contingency Fund D (Designated) | 15,000 | 0 | 0 | 15,000 | 0 |
| Khotra R (Restricted) | 0 | 4,849 | 0 | 4,849 | 4,749 |
| Malawi R (Restricted) | 0 | 26 | 0 | 26 | 0 |
| Hymn Book Fund R (Restricted) | 0 | 656 | 0 | 656 | 656 |
| St James Building Fund D (Designated) | 9,128 | 0 | 0 | 9,128 | 6,615 |
| St Matthews Major Project R (Restricted) | 0 | 0 | 0 | 0 | 0 |
| Kath Hawthorne Legacy D (Designated) | 0 | 0 | 0 | 0 | 18,003 |
| Pauline Whitehead Legacy D (Designated) | 0 | 0 | 0 | 0 | 13,274 |
| Amy Rice Bequest D (Designated) | 15,007 | 0 | 0 | 15,007 | 14,671 |
| Winifred Fund D (Designated) | 36,146 | 0 | 0 | 36,146 | 34,397 |
| 8th Battalion Royal Warwickshire R (Restricted) | 0 | 28,959 | 0 | 28,959 | 32,275 |
| Tithe Redemption Fund R (Restricted) | 0 | 31,725 | 0 | 31,725 | 30,190 |
| Allen Short Bell Fund R (Restricted) | 0 | 12,355 | 0 | 12,355 | 12,716 |
| Bell Restoration Fund R (Restricted) | 0 | 554 | 0 | 554 | 1,214 |

| | | | | | |
|---|---|---|---|---|---|
| Weaver Fund R (Restricted) | 0 | 3,887 | 0 | 3,887 | 4,468 |
| Feeney Endowment (Endowment) | 0 | 0 | 15,307 | 15,307 | 14,503 |
| Higgins Endowment (Endowment) | 0 | 0 | 8,509 | 8,509 | 8,059 |
| APC Restoration & Maintenance D (Designated) | 9,852 | 0 | 0 | 9,852 | 12,031 |
| APC Restoration & Maintenance R (Restricted) | 0 | 1,094 | 0 | 1,094 | 0 |
| Font Repairs R (Restricted) | 0 | 500 | 0 | 500 | 0 |
| Floor and Heating Fund D (Designated) | 7,579 | 0 | 0 | 7,579 | 7,630 |
| Floor & Heating Fund R (Restricted) | 0 | 215 | 0 | 215 | 0 |
| Somme Fund R (Restricted) | 0 | 5,398 | 0 | 5,398 | 5,398 |
| 68 Manor Road, Witton (Designated) | 185,000 | 0 | 0 | 185,000 | 185,000 |
| Kathleen Hawthorne Legacy R (Restricted) | 0 | 18,003 | 0 | 18,003 | 0 |
| Pauline Whitehead Legacy R (Restricted) | 0 | 12,776 | 0 | 12,776 | 0 |

**Signature**

These accounts have been approved by the trustees, and are signed on their behalf by:

Name FIONA GREGSON (VICAR)

Signature

Date 16th May 2025

# Notes - Accounting Policies

**Basis of Preparation**
These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

Variations & Treatment of SOFA Figures in financial tables are shown to the nearest £ so there may be rounding differences. Accounting software was changed on 1 January 2024 and income and expenditure categories reviewed. This means that sub totals shown for 2023 may differ from published accounts.
The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

**Going Concern**
The Trustees consider The Parish of Aston and Nechells is a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

**Key Risks & Uncertainties**
The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**Fund Accounting**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Incoming Resources**
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity is recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

**Resources Expended**
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

**Governance Costs**
Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Analysis of Expenditure' note.

**Liability Recognition**
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Tangible Fixed Assets**

***Consecrated and benefice property***
Consecrated and benefice property is excluded and not capitalised in the Financial Statements in accordance with the Charities Act 2011.

Freehold land and buildings used for charitable purposes & investment properties. The properties are held by the Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value.

***Investments***
Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

Assets purchased by the charity over the value of £5,000 are capitalised. If grants, gifts or legacies have been received to cover or partially cover the costs then the PCC will decide whether to capitalise the items or report the full cost in the accounting period.

Depreciation, if applicable, is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

- Freehold property - Not depreciated
- Musical and Technical Equipment - 100% charged in year of purchase
- Computer equipment - 100% charged in year of purchase

- Furniture, fixtures and fittings - 100% charged in year of purchase unless PCC decides otherwise.

[In view of the maintenance programme in place which aims to keep the building in good condition, the trustees consider that any depreciation of freehold property would be immaterial and accordingly no provision has been made. The carrying amount of the freehold property is reviewed annually for impairment by the trustees.]

# Notes - Analysis of Income & Expenditure

## Analysis of Income

### Current Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| **Incoming Resources** | | | | |
| **Donations & Legacies** | | | | |
| Donations | 69,280 | 1,785 | 0 | 71,065 |
| Gift Aid | 13,355 | 100 | 0 | 13,455 |
| Grants | 0 | 23,489 | 0 | 23,489 |
| **Charitable Activities** | | | | |
| Event Income (Funerals & Weddings etc) | 14,449 | 0 | 0 | 14,449 |
| Rental | 72,894 | 0 | 0 | 72,894 |
| **Investments** | | | | |
| Bank Interest | 1,007 | 646 | 0 | 1,653 |
| **Trading Activities** | | | | |
| Rental Income | 0 | 0 | 0 | 0 |
| **Other** | | | | |
| Other Income | 4,285 | 2,160 | 0 | 6,445 |
| Total incoming resources | 175,270 | 28,181 | 0 | 203,450 |

### Prior Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| **Incoming Resources** | | | | |
| **Donations & Legacies** | | | | |
| Donations | 71,674 | 193 | 0 | 71,867 |
| Gift Aid | 11,474 | 500 | 0 | 11,974 |
| Grants | 900 | 0 | 0 | 900 |
| **Charitable Activities** | | | | |
| Event Income (Funerals & Weddings etc) | 10,878 | 0 | 0 | 10,878 |
| Rental | 61,157 | 0 | 0 | 61,157 |
| **Investments** | | | | |
| Bank Interest | 860 | 984 | 0 | 1,844 |
| **Trading Activities** | | | | |
| Rental Income | 0 | 0 | 0 | 0 |
| **Other** | | | | |
| Other Income | 2,305 | 28 | 0 | 2,333 |
| Total incoming resources | 159,248 | 1,705 | 0 | 160,953 |

**Additional Income Notes** - Incoming resources breakdown for 2023 does not compare like for like due to changes in software and classifications. Total incoming resources are correct

## Analysis of Expenditure

### Current Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| | | **Resources Used** | | |
| **Charitable Activities** | | | | |
| Activities | 3,241 | 0 | 0 | 3,241 |
| Admin | 3,586 | 0 | 0 | 3,586 |
| Advertising | 186 | 0 | 0 | 186 |
| Bank Charges | 392 | 0 | 0 | 392 |
| Common Fund | 47,284 | 0 | 0 | 47,284 |
| Depreciation | 0 | 0 | 0 | 0 |
| Event Costs (Weddings & Funerals etc) | 4,953 | 0 | 0 | 4,953 |
| Gifts Given | 5,350 | 47 | 0 | 5,397 |
| Other Expenditure | 1,862 | 5,298 | 0 | 7,160 |
| Premises | 63,576 | 36,443 | 0 | 100,019 |
| Staff Costs | 21,982 | 0 | 0 | 21,982 |
| **Raising Funds** | | | | |
| Cost of raising funds | 142 | 0 | 0 | 142 |
| **Governance Costs** | | | | |
| Governance Costs | 0 | 0 | 0 | 0 |
| Total resources used | 152,553 | 41,788 | 0 | 194,342 |

### Prior Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| | | **Resources Used** | | |
| **Charitable Activities** | | | | |
| Activities | 1,451 | 0 | 0 | 1,451 |
| Admin | 505 | 0 | 0 | 505 |
| Advertising | 0 | 0 | 0 | 0 |
| Bank Charges | 383 | 60 | 0 | 443 |
| Common Fund | 54,000 | 0 | 0 | 54,000 |
| Depreciation | 11,804 | 0 | 0 | 11,804 |
| Event Costs (Weddings & Funerals etc) | -446 | 0 | 0 | -446 |
| Gifts Given | 3,723 | 0 | 0 | 3,723 |
| Other Expenditure | 1,117 | 60 | 0 | 1,177 |
| Premises | 67,148 | 11,525 | 0 | 78,673 |
| Staff Costs | 16,315 | 0 | 0 | 16,315 |
| **Raising Funds** | | | | |
| Cost of raising funds | 236 | 0 | 0 | 236 |
| **Governance Costs** | | | | |
| Governance Costs | 0 | 0 | 0 | 0 |
| Total resources used | 156,236 | 11,645 | 0 | 167,881 |

**Additional Expenditure Notes** - Resources used breakdown for 2023 does not compare like for like due to changes in software and classifications. Total incoming resources are correct.

# Notes - Analysis of Net Assets Between Funds

## Current Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| Current Assets | 107,283 | 45,071 | 0 | 152,354 |
| Non-Current Assets | 239,853 | 75,925 | 23,816 | 339,594 |
| Current Liabilities | 11,294 | 0 | 0 | 11,294 |
| Non-Current Liabilities | 0 | 0 | 0 | 0 |
| Total Net Assets (Assets Minus Liabilities) | 335,842 | 120,996 | 23,816 | 480,654 |

## Prior Year

| | Unrestricted | Restricted | Endowment | Total |
|---|---|---|---|---|
| Current Assets | 117,324 | 13,269 | 0 | 130,593 |
| Non-Current Assets | 237,685 | 78,648 | 22,562 | 338,895 |
| Current Liabilities | 4,690 | 251 | 0 | 4,942 |
| Non-Current Liabilities | 0 | 0 | 0 | 0 |
| Total Net Assets (Assets Minus Liabilities) | 350,319 | 91,665 | 22,562 | 464,547 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

The Parochial Church Council of the ecclesiastical parish of

# ASTON AND NECHELLS

Registered Charity number 1152917

Trustees annual report and financial accounts

for the year ending

31 December 2023

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# Statement of financial activities 8

# Balance sheet 9

# Notes to the accounts 10

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Trustees' report for the year ending 31 December 2023

The Parochial Church Council (PCC) is pleased to present its report and financial statements for the year ended 31 December 2023.

**Objectives and activities**

The purpose of the church, as stated in the governing documents, is "promoting in the ecclesiastical parish the whole mission of the church", and the main aim of the church in meeting its objects is the provision of "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, disability or sexual orientation.

**Achievements and performance**

***How our activities deliver public benefit and who has benefited***

The main gathering point of the church usually occurs through Sunday services, with many activities occurring during the week. The current worshipping community of the parish is between 100 and 120, including a number who still do not feel able to attend church because they are vulnerable. The activities of the Church would not take place without significant contribution from volunteers; over fifty people are involved to ensure that the church is able to run them.

The year 2023 was our first full year with our Incumbent, Revd. Dr. Fiona Gregson in post. There was some further recovery from the impact of the Covid 19 pandemic.

We have continued to maintain our heritage and our close links with our community. Members of the Royal Warwickshire Regiment still come every year to mark Somme Sunday, and when schoolchildren visit Aston Parish Church we can show them - amongst other things - the tombstone of our Aston VC holder, Alfred Wilcox, and the more recent and poignant Ellis Shakespeare Memorial. In December 2023 we had our second Community Carol service since Covid where we welcomed local schools and community leaders to the church, and the very well-attended Christmas Eve candle-lit carol service was a memorable highlight of the year.

***Ensuring that our activities deliver our aims***

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly. Reference has been made to the Charity Commission's general guidance on public benefit.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells Trustees' report for the year ending 31 December 2023 (continued)

***Risk management and safeguarding***
When any parish activity takes place, especially those which are outside the church building, a risk assessment is undertaken and the activity approved by the PCC. The parish has a safeguarding officer, Rosemary Cripps, who makes a report to each PCC meeting. The parish uses the Diocesan Parish Safeguarding Dashboard to monitor safeguarding training, volunteer recruitment and other aspects pertaining to best safeguarding practice.

***Relationships with other charities***
The parish has links with charity, CAN DO 4:13 (Charity No 1141676, Company Reg 17508388), which was set up for the alleviation of need in the parish and neighbouring areas. The main activity in which it is involved is the Aston and Nechells Foodbank, which was set up in November 2011.

***Fundraising***
The parish does not use any professional fundraiser, but relies on the abilities of its members when raising funds is required.

***Future plans***
The Parish of Aston and Nechells as a charity continues to exist to worship God, love one another and share the good news of Jesus in Aston and Nechells in word and action. 2023 has been a year where the congregations have continued to gain confidence to be back in in person meeting. Looking to the future, we are continuing to review and develop our vision for this next stage in the life of our parish. This will include reviewing how worship is led, re-establishing in-person opportunities to get to know one another better and support one another, and looking at ways in which we can reach out with the good news of Jesus to the local community.

In 2023 we asked our Independent Examiner to review our finances including our financial procedures and he made a number of recommendations, which the PCC adopted and we are now implementing them. As part of this we appointed a finance committee to include the, new treasurer and new bookkeeper as well as the vicar and churchwardens. We also changed our accounting software package. This is all to ensure that our financial procedures are the bes fit for our current and future needs.

A significant challenge in 2023 was a number of burglaries across two of our sites (St Matthew's and Aston Parish Church). This has involved a lot of volunteer time as well as the cost of covering repeated excess payments. When doing repair work we have improved the security of our building and we are planning to have a security review to see whether there is more we can do to improve security.

During 2023 our project officer applied for funding to refurbish St Matthew's Hall and this is now being undertaken. We also progressed our plans for reordering Aston Parish Church through holding a public consultation on the architect's plans. The projects officer is continuing to look at funding to enable us to progress the reordering project.

***Reserves policy***
It is the parish policy to keep a balance of at least £25,000 across current and short term deposit accounts (£5k in 2022). This will ensure that we have enough for at least three months' expenses and any emergency expenditure.

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells Trustees' report for the year ending 31 December 2023 (continued)

## Financial Review

The principal funding for the parish of Aston and Nechells comes from giving by church members, grants from outside trusts, and income from lettings of parish buildings. The main financial highlights for the year are set out below.

Total income for unrestricted and designated funds was £160,247, of which £85,048 was voluntary income made up of £71,674 from voluntary donations, £12,474 from Gift Aid, and £900 in grants.

The global pandemic caused significant reductions in income from fundraising and hire in 2020; this was redressed somewhat in 2021. This recovery continued strongly in 2022, with hire income increasing to £40,250 from £34,344. In 2023 income for hire of premises increased to £46,156. Fundraising income decreased to £1,753 from £2,530.

£156,295 was spent from unrestricted and designated funds to provide the Christian ministry from the parish of Aston and Nechells. This included a common fund payment of £54,000 (£50k in 2022)

Restricted expenditure in 2023 was £11,586, in 2022 it was £6,876.

There was a net reduction in investments during the year of £2,572. Overall, the CCLA investments performed well, but the closure and transfer of the floor and heating fund £18,433 resulted in the overall reduction.

The net result for the year was an increase in total funds of £9,418, made up £58,563 increase in unrestricted funds, £60,351 decrease in designated funds, £9,188 increase in restricted funds, and a £2,018 increase in endowment funds.
The total fund balances at the year-end stood at £464,547 (unrestricted £58,699, designated £291,620, restricted £90,944, and endowments £23,283).
Comparative figures for 2022 total fund balances £455,129 (unrestricted £136, designated £351,971, restricted £81,756, and endowments £21,265).

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells Trustees' report for the year ending 31 December 2022 (continued)

## Structure, governance and management

### *Governing document*

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

### *Recruitment and appointment of PCC*

The PCC for the parish of Aston and Nechells is made up of elected members of each church who are on the electoral roll at the time of the Annual Parochial Church Meeting. Together with the clergy licensed to the parish, they administer the affairs of the parish.

The churchwardens of each church are also members of the PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

### *PCC induction and training*

When the PCC was registered as a charity in 2013, all members of the PCC were taken through their responsibilities as part of the process. When new members join the PCC, these responsibilities will also be outlined to them. As items come up on the agenda, a background summary of the situation will be given to assist discussions.

### *Organisational structure*

The PCC normally meets at least five times a year, with an agenda circulated to members in advance of each meeting. Each of the three churches / centres in the parish has a specific committee which meets at least four times a year. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to one church to be dealt with.

### Parochial Church Council (PCC)

Members of the PCC, who are also trustees for the purposes of charity law and who served during the year and up to the date of the report, are set out below:

| | |
|---|---|
| Rev Dr Fiona Gregson | Vicar |
| Rev Giyanow Kaur | Associate Priest |
| Cephas France | Warden, St James. |
| Geoff Miller | Warden, St James. Parish Treasurer from Oct 2023 |
| Joe Lewis | Warden, St Peter and St Paul |
| Dennis Cluley | Warden, St Peter and St Paul |
| Lynette Alleyne | St James to May 2023 |
| Sharon Palmer | St James |
| Nigel Cripps | St Peter and St Paul |
| Flo Howells | St Peter and St Paul |
| Taliya Rubendran | St Peter and St Paul to May 2023 |
| Hilary Miller | Parish Secretary |
| David Fletcher | Parish Treasurer until Oct 2023 |
| Rosemary Cripps | St Peter and St Paul – Parish Safeguarding Officer |
| Vrindara Chopra | St Peter and St Paul from May 2023 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells Trustees' report for the year ending 31 December 2023 (continued)

**Responsibilities of the members of the PCC**

The members of the PCC are responsible for preparing the trustees' report 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 requires the members of the PCC 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 income and expenditure of the Charity for that period. In preparing the financial statements the members of the PCC are required to:
• select suitable accounting policies and apply them consistently;
• observe the methods and principles in the Charities SORP;
• make judgements and estimates that are reasonable and prudent;
• state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
• prepare the financial statements on an ongoing basis.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC acknowledges the great amount of sacrificial time and energy given by many in the church, and would like to thank everyone who has contributed to this ministry.

***Reference and administrative information***
Charity name: The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells (Parish of Aston and Nechells)
Charity registration no: 1152917

Principal office and registered address:
Parish of Aston and Nechells, Witton Lane, Aston, Birmingham B6 6QA

| Primary bankers | Secondary bankers | Independent examiner |
|---|---|---|
| HSBC | CAF Bank | Mr David Harvey |
| | TSB Bank | 5A Greenfield Road |
| | Lloyds Bank | Harborne |
| | | Birmingham |
| | | B17 0ED |

Approved by the PCC on 7 May 2024 and signed on its behalf by:

Rev Dr Fiona Gregson, vicar

William Miller, parish treasurer

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ASTON & NECHELLS

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

*Signed:*

Name: David Harvey
5A Greenfield Road
Harborne
Birmingham
B17 0ED

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Statement of financial activities for the year ending 31 December 2023

| | | Unrestricted funds | Designated funds | Restricted funds | Endow'nt funds | Total funds | Prior year total funds |
|---|---|---|---|---|---|---|---|
| Income and endowments from: | | | | | | | |
| note 2a | Voluntary income | 76,389 | 8,659 | -307 | - | 84,742 | 74,927 |
| note 2b | Activities for generating funds | 1,753 | - | - | - | 1,753 | 2,350 |
| note 2c | Investment income | 294 | 15,566 | 984 | - | 16,844 | 17,133 |
| note 2d | Church activities | 41,657 | 15,928 | 28 | - | 57,614 | 47,768 |
| **Total income** | | **120,094** | **40,153** | **705** | **-** | **160,953** | **142,177** |
| Expenditure on: | | | | | | | |
| n. 3a | Church activities | 114,658 | 35,909 | 11,585 | - | 162,152 | 140,796 |
| n. 3b | Costs of generating funds | 233 | 5,496 | - | - | 5,729 | 10,442 |
| **Total expenditure** | | **114,890** | **41,405** | **11,585** | **-** | **167,881** | **151,238** |
| **Net income / (expenditure) resources before transfer** | | **5,204** | **-1,252** | **-10,880** | **-** | **-6,928** | **-9,061** |
| Transfers: | | | | | | | |
| Gross transfers between funds - in | | 58,810 | 46,320 | 12,469 | 721 | 118,320 | 2,885 |
| Gross transfers between funds - out | | -5,451 | -111,820 | -1,049 | - | 118,320 | -2,885 |
| Other recognised gains / losses | | | | | | | |
| Gains/losses on investment assets | - | | 6,401 | 8,648 | 1,297 | 16,346 | 42,364 |
| Gains on revaluation, fixed assets, charity's own use | - | | - | - | - | - | - |
| **Net movement in funds** | | **58,563** | **-60,351** | **9,188** | **2,018** | **9,418** | **33,303** |
| Reconciliation of funds | | | | | | | |
| **Total funds brought forward** | | **136** | **351,971** | **81,756** | **21,265** | **455,129** | **421,825** |
| **Total funds carried forward** | | **58,699** | **291,620** | **90,944** | **23,283** | **464,547** | **455,129** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Balance sheet summary as at 31 December 2023

| | General | Designated | Restricted | Endow-ment | At 31/12/2023 | At 31/12/2022 |
|---|---|---|---|---|---|---|
| **Fixed assets – note 8** | | | | | | |
| Investment Property | - | 185,000 | - | - | 185,000 | 185,000 |
| Tangible Assets | - | - | - | - | - | 11,804 |
| Investments | 236 | 52,449 | 78,648 | 22,562 | 153,895 | 156,467 |
| **Total Fixed Assets** | **236** | **237,449** | **78,648** | **22,562** | **338,895** | **353,271** |
| **Current assets** | | | | | | |
| Debtors – note 11 | 19,785 | - | - | - | 19,785 | 15,493 |
| Cash At Bank And In Hand – note 10 | 43,368 | 54,171 | 12,548 | 721 | 110,808 | 95,762 |
| | **63,153** | **54,171** | **12,548** | **721** | **130,593** | **111,256** |
| **Liabilities** | | | | | | |
| Creditors: Due In One Year – note 12 | 4,690 | - | 251 | - | 4,942 | 9,399 |
| | **4,690** | **-** | **251** | **-** | **4,942** | **9,399** |
| **Net current assets less current liabilities** | **58,463** | **54,171** | **12,296** | **721** | **125,651** | **101,857** |
| **Total assets less current liabilities** | **58,699** | **291,620** | **90,944** | **23,283** | **464,547** | **455,129** |
| **Liabilities** | | | | | | |
| | **-** | **-** | **-** | **-** | **-** | **-** |
| **Funds of the Parish** | **58,699** | **291,620** | **90,944** | **23,283** | **464,547** | **455,129** |

Rev Dr Fiona Gregson, vicar

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts

## 1. Summary of significant account policies

**General information and basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 and current Church Accounting Regulations.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP FRS 102 published in October 2019 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from the 1st April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £ which may result in some rounding differences.

The Charity constitutes a public benefit entity as defined by FRS102 and is registered as a Charity in England and Wales. Its principal office is Aston Parish Church, Witton Lane, Aston, Birmingham, B6 6QA

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**Assets**

**Consecrated and benefice property**

Consecrated and benefice property is excluded and not capitalised in the Financial Statements in accordance with the Charities Act 2011.

**Fixed assets**

**Freehold land and buildings used for charitable purposes & investment properties**.

The properties are held by the Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value.

Depreciation, in previous years, has been provided on church equipment on a straight-line method based on the estimated economic life of the asset. There were two assets being depreciated on this basis, a mixer desk and replacement heaters in APC Centre. It was decided that net book values should be written off in 2023

**Investments**

Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

**Funds**

The financial statements have been prepared using fund accounting, whereby income, expenditure, assets and liabilities are classified by fund. The three types of fund classification present in these accounts are:

1. **Unrestricted funds (general and designated)**:
   a. General funds are available for use at the discretion of the PCC in delivering the aims and objectives of the charity.
   b. Designated funds are funds that have been set aside by the PCC for a particular purpose from the general fund.

2. **Restricted funds** represent grants, donations and legacies received which are allocated by the donor for a specific purpose .

The purpose of funds held by the charity are set out in the notes to the financial statements.

3. **Endowment funds** represent gifts from an individual where the capital donation cannot be spent, only the income on the intended purpose set out by the donor.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 2. Income

| INCOME | General funds | Designated funds | Restricted funds | Total funds | Last Year |
|---|---|---|---|---|---|
| **Voluntary income (a)** | | | | | |
| Planned Giving | 53,859 | - | - | 53,859 | 46,585 |
| APC | - | - | 179 | 179 | - |
| Collections at service | 6,909 | - | - | 6,909 | 6,713 |
| Donations & appeals | 3,147 | 7,759 | 14 | 10,921 | 2,938 |
| Gift Aid | 11,474 | - | 500 | 11,974 | 9,166 |
| VAT Reclaim | - | - | - | - | 5,319 |
| Grants | - | 900 | - | 900 | 4,205 |
| **SubTotal Voluntary income** | **76,389** | **8,659** | **-307** | **84,742** | **74,927** |
| | | | | | |
| **Investment income (b)** | | | | | |
| Bank & deposit interest | 294 | 26 | 636 | 956 | 219 |
| Dividends | - | 540 | 348 | 888 | 1,914 |
| Rental Income | - | 15,000 | - | 15,000 | 15,000 |
| **SubTotal Investment income** | **294** | **15,566** | **984** | **16,844** | **17,133** |
| | | | | | |
| **Activities for generating funds (c)** | | | | | |
| Events Fundraising | 1,753 | - | - | 1,753 | 1,814 |
| Regular Fundraising | - | - | - | - | 536 |
| **SubTotal Activities for generating funds** | **1,753** | **-** | **-** | **1,753** | **2,350** |
| | | | | | |
| **Church activities (d)** | | | | | |
| Parochial fees | 10,878 | - | - | 10,878 | 7,378 |
| Church / hall hire | 46,157 | | - | 46,157 | 40,250 |
| Other Income | 355 | 196 | 28 | 579 | 140 |
| **SubTotal Church activities** | **41,657** | **196** | **28** | **57,614** | **47,768** |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

| 3. Expenditure | General Fund | Designated Fund | Restricted Fund | Total Funds | Last Year |
|---|---|---|---|---|---|
| **Church activities (a)** | | | | | |
| Common fund | 54,000 | - | - | 54,000 | 50,000 |
| Charitable giving | 3,723 | - | - | 3,723 | 5,009 |
| Clergy & staff expenses | 670 | - | - | 670 | 2,690 |
| Vicarage Costs | - | - | - | - | 6,138 |
| Church staffing | 15,458 | 187 | - | 15,646 | 12,319 |
| Church mission work | - | - | - | - | 1,418 |
| Mission & Outreach Work | - | - | - | - | 90 |
| Office costs | 504 | - | - | 504 | 892 |
| Church Service Costs | 1,058 | - | - | 1,058 | 1,121 |
| Church Service Running | 393 | - | - | 393 | 450 |
| APC Restoration & Maintenance | 723 | 2,236 | 11,525 | 14,485 | 9,201 |
| Church maintenance | 44 | - | - | 44 | 1,271 |
| Cleaning | 979 | - | - | 979 | 664 |
| Safety, security & services costs | 1,977 | - | - | 1,977 | 2,004 |
| Church Insurance | 14,666 | - | - | 14,666 | 12,859 |
| Church utilities | 16,020 | - | - | 16,020 | 11,859 |
| Church hall maintenance | 2,627 | 4,564 | - | 7,191 | 5,092 |
| Church hall utilities | - | 9,578 | - | 9,578 | 8,899 |
| Church centre maintenance | 100 | 3,578 | - | 3,678 | 3,251 |
| Church centre utilities | 1,000 | 3,560 | - | 4,560 | 2,199 |
| Other Expenditure | 716 | 401 | 60 | 1,177 | 975 |
| Depreciation | - | 11,804 | - | 11,804 | 2,394 |
| **SubTotal Church activities** | **114,658** | **35,909** | **11,585** | **162,152** | **140,796** |
| **Costs of generating funds (b)** | | | | | |
| Giving costs | 233 | - | - | 233 | 224 |
| AP Centre Flat | - | - | - | - | 232 |
| Manor Road Overheads | - | 5,496 | - | 5,496 | 9,986 |
| **SubTotal Costs of generating funds** | **233** | **5,496** | **-** | **5,729** | **10,442** |

***There may be minor discrepancies in the totals if the pence are not being shown***

# 4. Transfers between funds

**During 2023 a review of the funds has been undertaken and St Matthews, APC Centre, Clergy Housing which were all designated have been incorporated in the General Fund.**

| | GENERAL | DESIGNATED | RESTRICTED | ENDOWMENT |
|---|---|---|---|---|
| Out of APC Church Centre Fun | | (12,876.00) | | |
| Into General Fund | 12,876.00 | | | |
| Out of Clergy Housing | | (17,416.00) | | |
| Into General | 17,416.00 | | | |
| Out of St Matts Comm. Hall | | (23,789.00) | | |
| Into General | 23,789.00 | | | |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

## 5. Unrestricted fund movements

| | Fund balances brought forward | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Fund balances Carried forward |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General - General fund | 136 | 120,094 | 114,890 | 53,359 | - | 58,699 |
| **Sub-totals** | **136** | **120,094** | **114,890** | **53,359** | **-** | **58,699** |
| **Designated** | | | | | | |
| Amy Rice Fund | 13,399 | 401 | - | -401 | 1,272 | 14,671 |
| APC Church Centre Fund | 7,990 | 12,104 | 7,218 | -12,876 | - | - |
| Hawthorne Fund * | 22,376 | - | - | -5,326 | 953 | 18,003 |
| Restoration Maintenance Fund* | 24,098 | 318 | 2,321 | -10,064 | - | 12,031 |
| Clergy Housing Fund | 13,447 | 9,526 | 5,556 | -17,416 | - | - |
| MD - Mixer Desk | 2,700 | - | 2,700 | - | - | - |
| 68 Manor Road | 185,000 | - | - | - | - | 185,000 |
| Pauline Whitehead Legacy* | 14,011 | - | - | -738 | - | 13,274 |
| RB - Restoration - Bells | 60 | - | - | -60 | - | - |
| Floor & Heating* | - | 190 | - | 7,440 | - | 7,630 |
| RO - Restoration - Organ | 587 | - | - | -587 | - | - |
| St James Building Fund | 4,789 | 1,512 | - | - | 314 | 6,615 |
| St Matts Community Hall Fund | 22,191 | 16,103 | 14,505 | -23,789 | - | - |
| Suez - Heaters APC Centre | 9,104 | - | 9,104 | - | - | - |
| Traidcraft Store | 1,683 | - | - | -1,683 | - | - |
| Winifred Fund | 30,534 | - | - | - | 3,863 | 34,397 |
| **Sub-totals** | **351,971** | **40,153** | **41,405** | **-65,500** | **6,401** | **291,620** |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)
## Unrestricted fund purposes:

**General Fund:**

- Available for use at the discretion of the PCC in delivering its aims and objectives.

**Designated Funds:**

- **Amy Rice Fund** is a bequest from a member of the congregation for Aston Parish Church.
- **APC Hawthorne Fund** was the result of a legacy from an individual.
- **APC Floor and Heating Fund** for the development and replacement of the floor and installation of new heating.
- **APC Pauline Whitehead Legacy** was the result of a legacy from an individual.
- **Winifred Fund** was the result of a gift from an individual.
- **St James's Building Fund** is used towards the maintenance of St James's Church.
- **APC Restoration Fund** is used for the maintenance and restoration of Aston Parish Church.

*****these funds are held in CAF Restoration Account

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

## 6. Restricted fund movements

| Fund | Fund balances brought forward | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Fund balances Carried forward |
|---|---|---|---|---|---|---|
| 8th Battn Royal Warwickshire | 28,370 | - | - | 311 | 3,593 | 32,275 |
| APC Restoration | - | 665 | 5,711 | 4,325 | 721 | - |
| Allen Short Bell Fund | 11,046 | 348 | - | 688 | 635 | 12,716 |
| HB - Hymn Books | 656 | - | - | - | - | 656 |
| Khotra Fund | 4,081 | 179 | 60 | 550 | - | 4,749 |
| Malawi - Malawi | 67 | - | - | -67 | - | - |
| RB - Restoration – Bells* | 1,154 | - | - | 60 | - | 1,214 |
| RFR - Restoration - Floor | 500 | -500 | 5,814 | 5,814 | - | - |
| RS - Restoration - Spire | 2 | - | - | -2 | - | - |
| Somme Fund | 5,398 | - | - | - | - | 5,398 |
| Tithe Redemption | 26,799 | - | - | - | 3,390 | 30,190 |
| Toilet Refurbishment | 131 | - | - | -131 | - | - |
| Weaver Fund | 3,488 | - | - | -50 | 308 | 3,747 |
| War Memorial & Centenary | 65 | 14 | - | -79 | - | - |
| **Sub-totals** | **81,756** | **705** | **11,585** | **11,420** | **8,648** | **90,944** |
| **Endowment** | | | | | | |
| Feeney Endowment | 13,668 | - | - | - | 1,297 | 14,965 |
| Higgins Endowment | 7,598 | - | - | 721 | - | 8,319 |
| **Sub-totals** | **21,265** | **-** | **-** | **721** | **1,297** | **23,283** |

- This fund is held in CAF Restoration Account

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## Restricted fund purposes:

- **8th Battalion Royal Warwickshire Regimental Fund** is the result of public fundraising for the conservation of the war memorials.
- **Allen Short Memorial Bell Fund** was a bequest towards the conservation of the bells.
- **Khotra Fund** was originally towards building a church in India,and is now mainly being used to maintain and improve it.
- **Hymn Book Fund** is towards purchasing of new hymnbooks as and when required.
- **Somme Fund** is towards the Somme centenary celebrations.
- **Tithe Redemption Fund** is towards repair to the church chancel.
- **Weaver Fund** is towards Youth Work at Aston Parish Church.
- **APC Restoration Fund** is towards the maintenance and restoration of Aston Parish Church.
- **APC Restoration - Bells** is a fund towards the maintenance and upkeep of the bells at Aston Parish Church.

## Endowment fund purposes:

- **Feeney Endowment Fund** for the repair of the Chancel and Chapel of the Parish Church of Aston and the Feeney monument and fittings in said church.
- **Higgins Endowment Fund** is Mr Alfred Higgins' gift in memory of his wife Annie, the sum to be invested to provide the capital to purchase new hymnbooks

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 7. Staff costs

| | 2023 total | 2022 Total |
|---|---|---|
| Wages and salaries | 15,240 | 11,888 |
| Social Security costs | 264 | 288 |
| Pension costs | 142 | 142 |
| | **15,646** | **12,318** |
| The average number of employees | 2 | 2 |

During the year, no employee earned £60,000 per annum or more.

## 8. Fixed assets for use by PCC

| | | Curate's house | Heater | Mixer | Total |
|---|---|---|---|---|---|
| Cost or Valuation | At 1 January 2022 | 185,000 | 9,104 | 2,700 | 196,804 |
| | Additions | — | — | — | — |
| | Revaluation gain / (loss) | — | — | — | — |
| | At 31 December 2022 | 185,000 | 9,104 | 2,703 | 196,804 |
| Depreciation | At 1 January 2023 | — | 9,104 | 2,700 | 11,804 |
| | Charge for year | — | | | |
| | Disposal | — | — | — | — |
| | | — | 9,104 | 2,700 | 11,804 |
| Net book value | At 31 December 2023 | 185,000 | nil | nil | 185,000 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 9. Investments

| | Market value – 1 January 2023 | Additions/Closures | Revaluation gain / (loss) | **Market value – 31 December 2023** |
|---|---|---|---|---|
| CCLA Higgins Endowment | 7,598 | — | 721 | 8,319 |
| CCLA Feeney Endowment | 13,668 | — | 1,297 | 14,965 |
| CCLA Allen Short Memorial Bell | 11,614 | — | 1,102 | 12,716 |
| CCLA Winifred | 30,534 | — | 3,863 | 34,397 |
| CCLA Amy Rice Bequest | 13,399 | — | 1,272 | 14,671 |
| CCLA St James Building | 3,303 | — | 314 | 3,617 |
| CCLA Tithe Redemption | 26,799 | — | 3,391 | 30,190 |
| CCLA 8th Battn Royal Warwickshire | 28,681 | — | 3,594 | 32,275 |
| CCLA APC Floor and Heating | 18,433 | (18,433) | — | Fund closed |
| CCLA Weaver | 2,438 | — | 308 | 2,746 |
| | 156,467 | (18,433) | 15,862 | 153,896 |

## 10. Cash at bank and in hand

| | **2023 total** | **2022 total** |
|---|---|---|
| Current account (APC and St James's) | 5,994 | 6,631 |
| Current account (St Matthew's Hall) | 11,664 | 11,028 |
| Current account (APC Church Centre) | 9,887 | 6,865 |
| Petty cash | — | 65 |
| | 27,545 | 24,589 |
| **Short-Term deposits** | | |
| HSBC deposit account | 4,887 | 4,814 |
| CCLA 2181D | 270 | 261 |
| CCLA 7001D | 3,656 | 3,543 |
| Diocesan decorating fund | — | 4,142 |
| | 8,813 | 12,760 |
| **Group / fund accounts:** | | |
| CAF APC Restoration Account | 52,150 | 44,778 |
| CAF Clergy Housing Account | 17,551 | 9,305 |
| CAF Weaver | — | — |
| CAF Khotra | 4,749 | 4,331 |
| | 74,450 | 58,414 |
| **Total cash at bank and in hand** | **110,808** | **95,762** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 11. Debtors

| | 2023 total | 2022 total |
|---|---|---|
| Trade debtors | 10,285 | 4,508 |
| Other debtors | 9,500 | 10,911 |
| Total prepayments | -- | 75 |
| **Total Debtors and Prepayments** | **19,785** | **15,493** |

## 12. Creditors

| | 2023 total | 2022 total |
|---|---|---|
| **Church liabilities:** | | |
| Other creditors | 377 | 931 |
| Accruals | 4,314 | 6,686 |
| Agency collections | 251 | 581 |
| **Total liabilities** | **4,942** | **8,199** |
| Deferred income | -- | 1,200 |
| **Total liabilities and deferred Income** | **4.942** | **9,399** |

## 13. Connected party transactions

The charity's trustees and some relatives of those trustees are members of the congregation and therefore make donations in the form of regular giving or donations to the PCC like other members of the congregation. The total given in 2023 amounted to £28,110 (£20,162 in 2022).
No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.
No payments were made to anyone for being a Trustee

Other payments made to PCC members, their families, or organisations to which they are connected are detailed below.
Revd Dr Fiona Gregson £431 (£171in 2022)
Sam Evans salary £10,957 - son in law of David Fletcher (£10,266 in 2022)
Sharon Cluley salary £702 - wife of Dennis Cluley(£2,048 in 2022)
Giyanow Kayla
£850.00 cleaning charges paid to Giyanow Kayla or Juli Kaler for distribution to those who cleaned including Mari Kaler and Juli Kaler (£3,209 in 2022)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

The Parochial Church Council of the ecclesiastical parish of

# ASTON AND NECHELLS

Registered Charity number 1152917

Annual report and financial accounts

for the year ending

31 December 2022

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# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Trustees' report for the year ending 31 December 2022

The Parochial Church Council (PCC) is pleased to present its report and financial statements for the year ended 31 December 2022.

**Objectives and activities**

The purpose of the church, as stated in the governing documents, is "promoting in the ecclesiastical parish the whole mission of the church", and the main aim of the church in meeting its objects is the provision of "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, disability or sexual orientation.

**Achievements and performance**

***How our activities deliver public benefit and who has benefited***

The main gathering point of the church usually occurs through Sunday services, with many activities occurring during the week. The current worshipping community of the parish is between 100 and 120, including a number who still do not feel able to attend church because they are vulnerable. The activities of the Church would not take place without significant contribution from volunteers; over fifty people are involved to ensure that the church is able to run them.

The year 2022 was our first "normal" year since the disruption caused by Covid-19 pandemic. For most of it, we continued to be "in vacancy", relying on visiting clergy from the diocese to preside at most of our communion services. A committed team of lay people worked hard to lead and preach at our services, maintaining a degree of momentum.

However, it was a great joy and relief when we welcomed Rev Dr Fiona Gregson as our new vicar in September. Her official arrival was disrupted in the most unexpected way when the death of Queen Elizabeth II was announced one hour before her induction service, which meant that we were only able to say a few prayers and partake of the lavish refreshments. Later in September, she was properly inducted and welcomed, and we hugely appreciate all that she has already done in her new role.

We have continued to maintain our heritage and our close links with our community. Members of the Royal Warwickshire Regiment still come every year to mark Somme Sunday, and when schoolchildren visit Aston Parish Church we can show them - amongst other things - the tombstone of our Aston VC holder, Alfred Wilcox, and the more recent and poignant Ellis Shakespeare Memorial. After a gap of four years, we resumed our community carol service in December, and the well-attended Christmas Eve candle-lit carol service was a memorable highlight of the year.

***Ensuring that our activities deliver our aims***

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly. Reference has been made to the Charity Commission's general guidance on public benefit.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Trustees' report for the year ending 31 December 2022 (continued)

***Risk management and safeguarding***
When any parish activity takes place, especially those which are outside the church building, a risk assessment is undertaken and approved by the PCC. The parish has a safeguarding officer, Rosemary Cripps, who makes a report to each PCC meeting.

***Relationships with other charities***
The parish has an associated charity, CAN DO 4:13, which was set up for the alleviation of need in the parish and neighbouring areas. The main activity in which it is involved is the Aston and Nechells Foodbank, which was set up in November 2011.

***Fundraising***
The parish does not use any professional fundraiser, but relies on the abilities of its members when raising funds is required.

***Future plans***
The Parish of Aston and Nechells as a charity continues to exist to worship God, love one another and share the good news of Jesus in Aston and Nechells in word and action. 2022 has been a year where the congregations have gained confidence to be back in in person meeting. Looking to the future, we are continuing to review and develop our vision for this next stage in the life of our parish. This will include reviewing how worship is led, re-establishing in-person opportunities to get to know one another better and support one another, and looking at ways in which we can reach out with the good news of Jesus to the local community.

We have recently had two of our finance team resign, and so as we look to appoint a new treasurer and a new parish bookkeeper we are also reviewing our finances to ensure that our procedures are the best fit for our current and future needs, which are clearly different from when they were put in place in 2008. We are aware of two main areas of financial challenge: increased utility costs and the need at some of our sites for reordering and development of our buildings. We have reviewed our rents, and our projects officer is looking at funding for the building development work at two of our sites. Re-ordering the building at Aston Parish Church and refurbishing the St Matthew's Hall will encourage further community use of the buildings, which will both enable us to build on our links with the local community and bring in funding to cover the running costs of the buildings.

***Reserves policy***
It is the parish policy to keep a balance of at least £5,000 in the main bank account, which will ensure that we have enough for at least two months' expenses. This amount may have to be revised in 2023, in view of the substantial increase in utilities bill, but has proved more than adequate for a number of years.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells Trustees' report for the year ending 31 December 2022 (continued)

## Financial Review

The principal funding for the parish of Aston and Nechells comes from giving by church members, grants from outside trusts, and income from lettings of parish buildings. The main financial highlights for the year are set out below.

Total income for unrestricted and designated funds was £136,210, of which £70,063 was voluntary income made up of £54,102 from voluntary donations, £8,666 from Gift Aid, £3,090 VAT reclaim, and £4,205 in grants. Restricted voluntary income of £4,864 was also received and is detailed in the financial statements.

The global pandemic caused significant reductions in income from fundraising and hire in 2020; this was redressed somewhat in 2021. This recovery continued strongly in 2022, with hire income increasing to £40,250 from £34,344. Fundraising income increased to £2,530 from £2,137.

£144,362 was spent from unrestricted and designated funds to provide the Christian ministry from the parish of Aston and Nechells, representing a decrease of 3.0%. The decrease was due to a reduction in expenditure on Common Fund, staffing, and church utilities.

Restricted expenditure in 2022 was £6,876.

There was a net gain on investments during in the year of £42,365. This was predominantly due to the revaluation of 68 Manor Road, increasing its value by £60,000. Investments held with CCLA decreased in value by £17,635.

The net result for the year was an increase in total funds of £33,303, made up £14,098 decrease in unrestricted funds, £56,897 increase in designated funds, £6,673 decrease in restricted funds, and a £2,823 decrease in endowment funds. The total fund balances at the year-end stood at £455,129 (unrestricted £136, designated £351,971, restricted £81,756, and endowments £21,265).

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Trustees' report for the year ending 31 December 2022 (continued)

## Structure, governance and management

### *Governing document*

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

### *Recruitment and appointment of PCC*

The PCC for the parish of Aston and Nechells is made up of elected members of each church who are on the electoral roll at the time of the Annual Parochial Church Meeting. Together with the clergy licensed to the parish, they administer the affairs of the parish.

The churchwardens of each church are also members of the PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

### *PCC induction and training*

When the PCC was registered as a charity in 2013, all members of the PCC were taken through their responsibilities as part of the process. When new members join the PCC, these responsibilities will also be outlined to them. As items come up on the agenda, a background summary of the situation will be given to assist discussions.

### *Organisational structure*

The PCC normally meets at least five times a year, with an agenda circulated to members in advance of each meeting. Each of the three churches / centres in the parish has a specific committee which meets at least four times a year. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to one church to be dealt with.

### Parochial Church Council (PCC)

Members of the PCC, who are also trustees for the purposes of charity law and who served during the year and up to the date of the report, are set out below:

| | |
|---|---|
| Rev Dr Fiona Gregson | Vicar (from 24 September 2022) |
| Rev Giyanow Kaur | Associate priest |
| Cephas France | Warden, St James |
| Geoff Miller | Warden, St James |
| Joe Lewis | Warden, St Peter and St Paul |
| Dennis Cluley | Warden, St Peter and St Paul |
| Lynette Alleyne | St James |
| Sharon Palmer | St James |
| Nigel Cripps | St Peter and St Paul |
| Flo Howells | St Peter and St Paul |
| Taliya Rubendran | St Peter and St Paul |
| Hilary Miller | Parish secretary |
| David Fletcher | Parish treasurer |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Trustees' report for the year ending 31 December 2022 (continued)

### Responsibilities of the members of the PCC

The members of the PCC are responsible for preparing the trustees' report 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 requires the members of the PCC 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 income and expenditure of the Charity for that period. In preparing the financial statements the members of the PCC are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on an ongoing basis.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC acknowledges the great amount of sacrificial time and energy given by many in the church, and would like to thank everyone who has contributed to this ministry.

***Reference and administrative information***

Charity name: The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells (Parish of Aston and Nechells)
Charity registration no: 1152917

Principal office and registered address:
Parish of Aston and Nechells, Witton Lane, Aston, Birmingham B6 6QA

| Primary bankers | Secondary bankers | Independent examiner |
|---|---|---|
| HSBC | CAF Bank | Mr David Harvey |
| | TSB Bank | 5A Greenfield Road |
| | Lloyds Bank | Harborne |
| | | Birmingham |
| | | B17 0ED |

Approved by the PCC on 19 May 2023 and signed on its behalf by:

Fiona Gregson

Rev Dr Fiona Gregson, vicar

T. David Fletcher

David Fletcher, parish treasurer

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Independent examiner's report for the year ending 31 December 2022

I report to the trustees on my examination of the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells ('the Charity') for the year ended 31 December 2022 which are set out on pages 8 to 20.

**Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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

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

Signed:

21/7/23

David Harvey
5A Greenfield Road
Harborne
Birmingham
B17 0ED

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Statement of financial activities for the year ending 31 December 2022

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | Total funds | 2022 total funds |
|---|---|---|---|---|---|---|---|
| ***Income and endowments from:*** | | | | | | | |
| Voluntary income | (2a) | 65,003 | 5,060 | 4,864 | — | 74,927 | 103,941 |
| Activities for generating funds | (2b) | 1,907 | 430 | 13 | — | 2,350 | 2,137 |
| Investment income | (2c) | 706 | 15,457 | 970 | — | 17,133 | 14,346 |
| Church activities | (2d) | 28,455 | 19,193 | 120 | — | 47,768 | 48,142 |
| **Total income** | | **96,071** | **40,139** | **5,968** | **—** | **142,177** | **168,566** |
| ***Expenditure on:*** | | | | | | | |
| Church activities | (3a) | 107,999 | 25,921 | 6,876 | — | 140,796 | 188,757 |
| Costs of generating funds | (3b) | 246 | 10,195 | — | — | 10,442 | 3,624 |
| **Total expenditure** | | **108,245** | **36,117** | **6,876** | **—** | **151,238** | **192,381** |
| **Net income / (expenditure) resources before transfer** | | **(12,175)** | **4,022** | **(908)** | **—** | **(9,061)** | **(23,815)** |
| ***Transfers*** | | | | | | | |
| Gross transfers between funds - in | | - | 1,585 | 1,300 | — | 2,885 | 37,982 |
| Gross transfers between funds - out | | (1,485) | (1,400) | — | — | (2,885) | (37,982) |
| ***Other recognised gains / losses*** | | | | | | | |
| Gains / losses on investment assets | | (439) | 52,690 | (7,065) | (2,823) | 42,365 | 23,677 |
| Gains on revaluation, fixed assets, charity's own use | | — | — | — | — | — | — |
| **Net movement in funds** | | **(14,098)** | **56,897** | **(6,673)** | **(2,823)** | **33,303** | **(138)** |
| ***Reconciliation of funds*** | | | | | | | |
| **Total funds brought forward** | | **14,234** | **295,073** | **88,429** | **24,088** | **421,825** | **421,963** |
| **Total funds carried forward** | | **136** | **351,971** | **81,756** | **21,265** | **455,129** | **421,825** |

***There may be minor discrepancies in the totals if the pence are not being shown***

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Balance sheet as at 31 December 2022

| | Notes | General fund | Designated funds | Restricted funds | Endowment funds | At 31/12/2022 | At 31/12/2021 |
|---|---|---|---|---|---|---|---|
| *Fixed assets* | | | | | | | |
| Tangible assets | (8) | — | 11,804 | — | — | 11,804 | 14,198 |
| Investment property | (8) | — | 185,000 | — | — | 185,000 | 125,000 |
| Investments | (9) | 236 | 65,433 | 69,532 | 21,265 | 156,467 | 171,309 |
| **Fixed assets** | | 236 | 262,237 | 69,532 | 21,265 | 353,271 | 310,507 |
| *Current assets* | | | | | | | |
| Cash at bank and in hand | (9) | (5,804) | 89,261 | 12,305 | — | 95,762 | 98,391 |
| Debtors | (11) | 10,485 | 4,508 | 500 | — | 15,493 | 19,442 |
| **Current assets** | | 4,682 | 93,769 | 12,805 | — | 111,256 | 117,832 |
| *Liabilities* | | | | | | | |
| Creditors | (12) | (4,782) | (4,036) | (581) | — | (9,399) | (6,515) |
| **Net current assets less current liabilities** | | (100) | 89,733 | 12,224 | 21,265 | 101,857 | 111,318 |
| **Total assets less current liabilities** | | 136 | 351,971 | 81,756 | 21,265 | 455,129 | 421,825 |
| **Total net assets less liabilities** | | 136 | 351,971 | 81,756 | 21,265 | 455,129 | 421,825 |
| **Funds of the church** | | 136 | 351,971 | 81,756 | 21,265 | 455,129 | 421,825 |

*There may be minor discrepancies in the totals if the pence are not being shown*

Fiona Gregson

Rev Dr Fiona Gregson, vicar

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts

## 1. Summary of significant account policies

**General information and basis of preparation**
The PCC is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations "true and fair view" provisions. They have also been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Report by Charities (SORP(FRS102)).

**Assets**

**Consecrated and benefice property**
Consecrated and benefice property is excluded and not capitalised in the Financial Statements in accordance with the Charities Act 2011.

**Fixed assets**
In accordance with FRS02 investment properties should be carried at their fair value and professionally valued every five years.

Depreciation has been provided on church equipment on a straight-line method based on the estimated economic life of the asset, which is:

- four years in the case of fixtures, fittings and equipment.
- ten years in the case of Suez Grant heaters.

**Investments**
Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

**Funds**
The financial statements have been prepared using fund accounting, whereby income, expenditure, assets and liabilities are classified by fund. The three types of fund classification present in these accounts are:

1. **Unrestricted funds (general and designated)**:
a. General funds are available for use at the discretion of the PCC in delivering the aims and objectives of the charity.
b. Designated funds are funds that have been set aside by the PCC for a particular purpose from the general fund.

2. **Restricted funds** represent grants, donations and legacies received which are allocated by the donor for a specific purpose .

The purpose of funds held by the charity are set out in the notes to the financial statements.

3. **Endowment funds** represent gifts from an individual where the capital donation cannot be spent, only the income on the intended purpose set out by the donor.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

## 2. Income

| | General funds | Designated funds | Restricted funds | Total funds | Last year (2021) |
|---|---|---|---|---|---|
| **a) Voluntary Income** | | | | | |
| Planned giving | 46,555 | - | 30 | 46,585 | 45,456 |
| Collections at service | 6,203 | 510 | - | 6,713 | 10,595 |
| Donations and appeals | 140 | 694 | 2,105 | 2,938 | 3,279 |
| Gift Aid | 8,666 | - | 500 | 9,166 | 13,298 |
| VAT reclaim | - | 3,090 | 2,230 | 5,319 | 3,897 |
| Grants | 3,439 | 766 | - | 4,205 | 27,417 |
| | **65,003** | **5,060** | **4,864** | **74,927** | **103,941** |
| **b) Investment income** | | | | | |
| Bank and deposit interest | 156 | 59 | 4 | 219 | 98 |
| Dividends | - | 947 | 966 | 1,914 | 1,844 |
| Rental income | 550 | 14,450 | - | 15,000 | 12,405 |
| | **706** | **15,457** | **970** | **17,133** | **14,346** |
| **c) Activities for generating funds** | | | | | |
| Events fundraising | 1,814 | - | - | 1,814 | 2,137 |
| Regular fundraising | 93 | 430 | 13 | 536 | - |
| | **1,907** | **430** | **13** | **2,350** | **2,137** |
| **d) Church activities** | | | | | |
| Parochial fees | 7,258 | - | 120 | 7,378 | 7,405 |
| Church hire | 21,187 | 19,063 | - | 40,250 | 34,344 |
| Other income | 10 | 130 | - | 140 | 6,393 |
| | **28,455** | **19,193** | **120** | **47,768** | **48,142** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

## 3. Expenditure

| | General funds | Designated funds | Restricted funds | Total funds | Last year (2021) |
|---|---|---|---|---|---|
| **a) Church Activities** | | | | | |
| Common Fund | 50,000 | - | - | 50,000 | 54,500 |
| Charitable giving | 3,000 | - | 2,009 | 5,009 | 2,739 |
| Clergy and staff expenses | 2,690 | - | - | 2,690 | 1,823 |
| Vicarage costs | - | 6,138 | - | 6,138 | - |
| Church staffing | 11,256 | 1,064 | - | 12,319 | 14,276 |
| Mission and outreach work | 1,508 | - | - | 1,508 | 274 |
| Community work | - | - | - | - | 586 |
| Church service costs | | - | - | 1,571 | 2,912 |
| Church office and admin costs | 892 | - | - | 892 | 635 |
| Church utilities | 11,859 | - | - | 11,859 | 5,209 |
| Church insurance | 12,859 | - | - | 12,859 | 12,392 |
| Church safety and security | 2,004 | - | - | 2,004 | 2,005 |
| Church cleaning | 664 | - | - | 664 | 419 |
| APC restoration and maintenance | 1,471 | 3,264 | 4,466 | 9,201 | 63,586 |
| St James's maintenance | 1,240 | 30 | - | 1,271 | 206 |
| Church Hall running costs | 1,410 | 3,682 | - | 5,092 | 11,065 |
| Church Hall utilities | 5,223 | 3,676 | - | 8,899 | 6,677 |
| Church Centre running costs | - | 3,251 | - | 3,251 | 3,624 |
| Church Centre utilities | - | 2,199 | - | 2,199 | 1,496 |
| PCC professional fees | - | - | - | - | 1,250 |
| Depreciation | - | 2,394 | - | 2,394 | 1,785 |
| PCC expenses | - | - | - | - | 324 |
| Other expenditure | 351 | 224 | 401 | 975 | 977 |
| | **107,999** | **25,921** | **6,876** | **140,796** | **188,757** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

### b) Costs of generating funds

| | | | | | |
|---|---|---|---|---|---|
| Giving costs | 224 | - | - | 224 | 223 |
| APC Church Centre flat | 23 | 210 | - | 232 | 350 |
| Manor Road overheads | - | 9,986 | - | 9,986 | 3,050 |
| | **246** | **10,195** | **-** | **10,442** | **3,624** |

## 4. Transfers between funds

| | Note | General | Designated | Restricted funds | Endowment funds | Total |
|---|---|---|---|---|---|---|
| Out APC Hawthorne Fund Designated | 1 | — | (1,400) | — | — | — |
| Into Designated Organ Restoration Fund | | — | 1,400 | — | — | — |
| General to Restricted Weaver Youth Fund | 2 | (1,000) | — | 1,000 | — | — |
| General to Restricted Khotra | 3 | (300) | — | 300 | — | — |
| General to Designated St Matthews Building Fund | 4 | (185) | 185 | | | |
| | | **(1,485)** | **185** | **1,300** | **—** | **—** |

1 £1,400 transfer from Designated APC Hawthorne Fund to Designated Organ Restoration Fund.

2 £1,000 transfer from General Fund to Restricted Weaver Youth Fund after it was found that the legacy from Ron Morris was intended to be used towards youth work.

3 £300 from General Fund to Khotra Fund for some funds received in 2021 which has it has now emerged should have been treated as restricted funds.

4 £185 from General Fund to designated St Matthew's Building Fund due to balance not being previously shown in the accounts.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 5. Unrestricted fund movements

| Fund | Fund balances brought forward | Incoming resources | Outgoing resources | Transfers | Gains and losses | Fund balances carried forward |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General fund | 14,234 | 96,071 | 108,245 | (1,485) | (439) | 136 |
| **Sub-totals** | **14,234** | **96,071** | **108,245** | **(1,485)** | **(439)** | **136** |
| **Designated** | | | | | | |
| Amy Rice Fund | 15,178 | - | - | - | (1,779) | 13,399 |
| APC Church Centre Fund | 999 | 12,732 | 5,740 | - | - | 7,990 |
| APC Traidcraft Store | 1,683 | - | - | - | - | 1,683 |
| APC Hawthorne Fund | 23,776 | - | - | (1,400) | - | 22,376 |
| Clergy Housing Fund | 21,238 | 8,415 | 16,205 | - | - | 13,447 |
| Mixer Desk | 3,745 | - | 1,045 | - | - | 2,700 |
| No 68 Manor Road | 125,000 | - | - | - | 60,000 | 185,000 |
| Pauline Whitehead Legacy | 14,042 | - | 30 | - | - | 14,011 |
| Winifred Fund | 33,618 | - | - | - | (3,084) | 30,534 |
| St Matthews - Building Work | - | - | - | - | - | - |
| St James Building Fund | 2,517 | 2,272 | - | - | - | 4,789 |
| St Matthews Building Fund | - | - | 185 | 185 | - | - |
| St Matthews Community Hall Fund | 18,570 | 11,919 | 8,298 | - | - | 22,191 |
| Suez Grant Fund | 10,453 | - | 1,349 | - | - | 9,104 |
| APC Restoration Fund | 24,195 | 4,246 | 1,896 | - | (2,447) | 24,098 |
| APC Restoration – Bells | 60 | - | - | - | - | 60 |
| APC Restoration – Floor | - | 555 | 555 | - | - | - |
| APC Restoration – Organ | - | - | 813 | 1,400 | - | 587 |
| **Sub-totals** | **295,073** | **40,139** | **36,117** | **185** | **52,690** | **351,971** |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)
## Unrestricted fund purposes:

**General Fund:**

- Available for use at the discretion of the PCC in delivering its aims and objectives.

**Designated Funds:**

- **Amy Rice Fund** is a bequest from a member of the congregation that was designated for the restoration of the Aston Parish Church.
- **APC Church Centre Fund** is used for the income and expenditure associated with day to day running of the Church Centre.
- **APC Traidcraft Store** is used for income and expenditure associated with the running of the Traidcraft store.
- **APC Hawthorne Fund** was the result of a legacy from an individual.
- **APC Pauline Whitehead Legacy** was the result of a legacy from an individual.
- **Clergy Housing Fund** is used for upkeep of the Vicarage and curate's house. The fund is also used for rental income received from the curate's house.
- **Mixer Desk Fund** is a designated fund to hold the book value of the mixer desk asset after purchase and deal with its depreciation on a yearly basis.
- **No 68 Manor Road** is the designation of the capital value of the No 68 Manor Road property (curate's house).
- **Winifred Fund** was the result of a gift from an individual.
- **St James's Building Fund** is used towards the maintenance of St James's Church.
- **St Matthew's Building Fund** is used towards the maintenance of St Matthew's Hall.
- **St Matthew's Community Hall Fund** is used for the income and expenditure associated with the day to day running of the St Matthews Hall.
- **Suez Heaters Grant Fund** is used for the tangible value of the heaters that were installed as a gift in kind from Suez, and the depreciation of them over their usual life.
- **APC Restoration Fund** is used for the maintenance and restoration of Aston Parish Church.
- **APC Restoration Fund – Other** are series of designated funds towards various projects associated with the maintenance and restoration of Aston Parish Church.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 6. Restricted fund movements

| Fund | Fund balances brought forward | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Fund balances Carried forward |
|---|---|---|---|---|---|---|
| **Restricted** | | | | | | |
| 8th Battn Royal Warwickshire | 31,205 | - | - | - | (2,835) | 28,370 |
| Allen Short Memorial Bell Fund | 12,406 | 60 | - | - | (1,419) | 11,046 |
| Khotra Fund - India church | 5,837 | 34 | 2,090 | 300 | - | 4,081 |
| Hymnbooks | 430 | 226 | - | - | - | 656 |
| Malawi | 67 | - | - | - | - | 67 |
| Somme Fund | 5,398 | - | - | - | - | 5,398 |
| Tithe redemption | 29,506 | - | - | - | (2,707) | 26,799 |
| Weaver Fund - youth work | 2,607 | - | 96 | 1,000 | (23) | 3,488 |
| War memorial and centenary | - | 207 | 143 | - | - | 65 |
| Toilet refurbishment | 131 | - | - | - | - | 131 |
| APC Restoration Fund | - | 1,916 | 1,916 | - | - | - |
| APC Restoration - Bells | 841 | 393 | - | - | (81) | 1,154 |
| APC Restoration - Floor | - | 2,513 | 2,013 | - | - | 500 |
| APC Restoration - Spire | 2 | - | - | - | - | 2 |
| APC Restoration - Tower Steps | - | 618 | 618 | - | - | - |
| **Sub-totals** | **88,429** | **5,968** | **6,876** | **1,300** | **(7,065)** | **81,756** |
| **Endowment** | | | | | | |
| Feeney Endowment | 15,482 | - | - | - | (1,814) | 13,668 |
| Higgins Endowment | 8,606 | - | - | - | (1,009) | 7,598 |
| **Sub-totals** | **24,088** | **-** | **-** | **-** | **(2,823)** | **21,265** |

## The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
## Notes to the accounts (continued)

### Restricted fund purposes:

- **8th Battalion Royal Warwickshire Regimental Fund** is the result of public fundraising for the conservation of the war memorials.
- **Allen Short Memorial Bell Fund** was a bequest towards the conservation of the bells.
- **Khotra Fund** was originally towards building a church in India, and is now mainly being used to maintain and improve it.
- **Hymn Book Fund** is towards purchasing of new hymnbooks as and when required.
- **Malawi Fund** was money collected towards BDF Malawi Fund.
- **Somme Fund** is towards the Somme centenary celebrations.
- **Tithe Redemption Fund** is towards repair to the church chancel.
- **Weaver Fund** is towards Youth Work at Aston Parish Church.
- **War Memorial and Centenary** is towards the maintenance of the war memorial and the centenary celebrations.
- **APC Centre Toilet Refurbishment** is towards the refurbishment of the toilets at the Church Centre.
- **APC Restoration Fund** is from voluntary income towards the maintenance and restoration of Aston Parish Church.
- **APC Restoration - Bells** is a fund towards the maintenance and upkeep of the bells at Aston Parish Church.
- **APC Restoration - Floor** is a fund towards the refurbishment of the Aston Parish Church floor.
- **APC Restoration - Spire** is a fund towards the repairs of the Aston Parish Church spire.
- **APC Restoration - Tower Steps** is a fund towards the repairs of the Aston Parish Church tower steps.

### Endowment fund purposes:

- **Feeney Endowment Fund** for the repair of the Chancel and Chapel of the Parish Church of Aston and the Feeney monument and fittings in said church.
- **Higgins Endowment Fund** is Mr Alfred Higgins' gift in memory of his wife Annie, the sum to be invested to provide the capital to purchase new hymnbooks as and when needed.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 7. Staff costs

| | 2022 total | 2021 Total |
|---|---|---|
| Wages and salaries | 11,888 | 14,094 |
| Social Security costs | 288 | 110 |
| Pension costs | 142 | 72 |
| | **12,319** | **14,276** |
| The average number of employees | 2 | 2 |

During the year, no employee earned £60,000 per annum or more.

## 8. Fixed assets for use by PCC

| | | Curate's house | Heater | Mixer | Total |
|---|---|---|---|---|---|
| Cost or Valuation | At 1 January 2022 | 125,000 | 13,488 | — | 138,488 |
| | Additions | — | — | 4,181 | 4,181 |
| | Revaluation gain / (loss) | 60,000 | — | — | 60,000 |
| | At 31 December 2022 | 185,000 | 13,488 | 4,181 | 202,669 |
| Depreciation | At 1 January 2022 | — | 3,035 | 436 | 3,471 |
| | Charge for the year | — | 1,349 | 1,045 | 2,394 |
| | Disposal | — | — | — | — |
| | | — | 4,384 | 1,481 | 5,865 |
| Net book value | At 31 December 2022 | 185,000 | 9,104 | 2,700 | 196,804 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 9. Investments

| | Market value – 1 January 2022 | Additions | Revaluation gain / (loss) | **Market value – 31 December 2022** |
|---|---|---|---|---|
| CCLA Higgins Endowment | 8,606 | — | (1,008) | 7,598 |
| CCLA Feeney Endowment | 15,482 | — | (1,814) | 13,668 |
| CCLA Allen Short Memorial Bell | 12,781 | 334 | (1,501) | 11,614 |
| CCLA Winifred | 33,618 | — | (3,084) | 30,534 |
| CCLA Amy Rice Bequest | 15,178 | — | (1,779) | 13,399 |
| CCLA St James Building | 3,742 | — | (439) | 3,303 |
| CCLA Tithe Redemption | 29,506 | — | (2,707) | 26,799 |
| CCLA 8th Battn Royal Warwickshire | 31,516 | — | (2,835) | 28,681 |
| CCLA APC Floor and Heating | 20,880 | — | (2,447) | 18,433 |
| CCLA Weaver | — | 2,460 | (23) | 2,438 |
| | 171,309 | 2,794 | (17,635) | 156,467 |

## 10. Cash at bank and in hand

| | **2022 total** | **2021 total** |
|---|---|---|
| Current account (APC and St James's) | 6,631 | 9,318 |
| Current account (St Matthew's Hall) | 11,028 | 8,262 |
| Current account (APC Church Centre) | 6,865 | 1,106 |
| Petty cash | 65 | 85 |
| | 24,589 | 18,771 |
| **Short-Term deposits** | | |
| HSBC deposit account | 4,814 | 4,791 |
| CCLA 2181D | 261 | 258 |
| CCLA 7001D | 3,543 | 3,497 |
| Diocesan decorating fund | 4,142 | 8,280 |
| | 12,760 | 16,826 |
| **Group / fund accounts:** | | |
| CAF APC Restoration Account | 44,778 | 41,193 |
| CAF Clergy Housing Account | 9,305 | 12,958 |
| CAF Weaver | — | 2,556 |
| CAF Khotra | 4,331 | 6,087 |
| | 58,414 | 62,794 |
| **Total cash at bank and in hand** | **95,762** | **98,391** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells
# Notes to the accounts (continued)

## 11. Debtors

| | 2022 total | 2021 total |
|---|---|---|
| Trade debtors | 4,508 | 5,304 |
| Other debtors | 10,911 | 14,066 |
| Total prepayments | 75 | 72 |
| **Total Debtors and Prepayments** | **15,493** | **19,442** |

## 12. Creditors

| | 2022 total | 2021 total |
|---|---|---|
| **Church liabilities:** | | |
| Other creditors | 931 | 2,580 |
| Accruals | 6,686 | 3,780 |
| Agency collections | 581 | 155 |
| **Total liabilities** | **8,199** | **6,515** |
| Deferred income | 1,200 | — |
| **Total liabilities and deferred Income** | **9,399** | **6,515** |

## 13. Connected party transactions

The charity's trustees and some relatives of those trustees are members of the congregation and therefore make donations in the form of regular giving or donations to the PCC like other members of the congregation. The total given in 2022 amounted to £20,162.

Three individuals, who are each related to one of the trustees, received a total of £15,291 (2021: £14,276).
Two trustees have received payments amounting to £3,375 (2021: £2,577).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

# ASTON AND NECHELLS

Annual report and financial accounts

for the year ending 31 December 2021

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# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

# Trustees' report for the year ending 31 December 2021

The Parochial Church Council (PCC) is pleased to present its report and financial statements for the year ended 31 December 2021.

## Objectives and activities

The purpose of the church, as stated in the governing documents, is "promoting in the ecclesiastical parish the whole mission of the church", and the main aim of the church in meeting its objects is the provision of "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, dissability or sexual orientation.

## Achievements and performance

### *How our activities deliver public benefit and who has benefited*

The main gathering point of the church usually occurs through Sunday services, with many activities occurring during the week. The current worshipping community of the parish is between 125 and 150, including a number who did not attend church during 2020 due to the constraints of the pandemic. The activities of the Church would not take place without significant contribution from volunteers; over 100 people are involved to ensure that the church is able to run them.

The year 2021, although it started badly due to the Covid-19 pandemic, saw a gradual return to something like normality. Live services resumed on Easter Day, albeit with compulsory mask-wearing and social distancing, and it was many months before we were allowed to sing, even masked, which was very difficult. Our acting vicar, David Lee, left us at the end of April, and since then we have been "in vacancy", relying on visiting clergy from the diocese to preside at most of our communion services. A committed team of lay people has worked hard to lead and preach at our services, and we continued our YouTube video services, *New Every Morning*, until the end of August 2021.

David Lee came back as our guest preacher for an important and prestigious service in June, attended by the Lord Lieutenant's representative, the Lord Mayor of Birmingham, and a senior army officer, as well as other dignitaries. This commemorated the centenary of our cenotaph, remembering those who died in the First World War (and, later, in the Second World War). We appreciate this and other ways of reminding us of our heritage and our close links with our community. Members of the Royal Warwickshire Regiment still come every year to mark Somme Sunday, and when schoolchildren visit Aston Parish Church we can show them - amongst other things - the tombstone of our Aston VC holder, Alfred Wilcox, and the more recent and poignant Ellis Shakespeare Memorial.

It was a particular joy to be able to hold our Christmas bazaar once again, and although attendance was lower than in pre-Covid years it was a great success both socially and financially. We were also delighted that we could hold nearly all our usual Christmas services, which went ahead "normally" - notably our candlelight carol service on Christmas Eve.

### *Ensuring that our activities deliver our aims*

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly. Reference has been made to the Charity Commission's general guidance on public benefit.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

# Trustees' report for the year ending 31 December 2021 (continued)

## Financial Review

The principal funding for the parish of Aston and Nechells comes from giving by church members, grants from outside trusts, and income from lettings of parish buildings. The main financial highlights for the year are set out below.

Total income for unrestricted and designated funds was £130,624, of which £69,127 was voluntary income made up of: £56,375 from voluntary donations, £12,614 from Gift Aid, £138 from VAT reclaim grant. Restricted voluntary income of £34,814 was also received and is detailed in the financial statements.

In 2020, the global pandemic caused significant reductions in unrestricted and designated fund income from fundraising and hall hire in 2020. In 2021 this started to recover, with hire increasing by 6% to £34,344 and fundraising increasing by 44% to £2,137.

£148,783 was spent from unrestricted and designated Funds to provide the Christian ministry from the parish of Aston and Nechells, representing an increase of 25.1%. This increase was due to higher running costs of the PCC's buildings because of greater use and a significantly higher spend from Designated funds on restoration projects of the Aston Parish Church.

Restricted expenditure in 2021 was £43,599.

There was a gain on investments during in the year of £23,677 (£470 unrestricted, £9,541 designated, £10,637 restricted and £3,028 endowment).

The net result for the year was a decrease in total funds of £138. This was made up of a decrease in unrestricted and designated funds of £8,447, an increase in restricted funds of £5,280, and an increase in endowment funds of £3,028. The total fund balances at the year-end stood at £421,825 (unrestricted £14,234; designated £295,073; restricted £88,429; and endowment £24,088).

During 2021, the parish's finance committee (consisting of the parish treasurer and four others with financial responsibilities) has been looking carefully at the many funds and accounts held by the parish, with a view to simplifying or amalgamating some of them. This is an ongoing process, which (it is hoped) will make our accounts easier to read and understand.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

# Trustees' report for the year ending 31 December 2021 (continued)

## Structure, governance and management

***Governing document***

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

***Recruitment and appointment of PCC***

The PCC for the parish of Aston and Nechells is made up of elected members of each church who are on the electoral roll at the time of the Annual Parochial Church Meeting. Together with the clergy licensed to the parish, they administer the affairs of the parish.

The churchwardens of each church are also members of the PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

***PCC induction and training***

When the PCC was registered as a charity in 2013, all members of the PCC were taken through their responsibilities as part of the process. When new members join the PCC, these responsibilities will also be outlined to them. As items come up on the agenda, a background summary of the situation will be given to assist discussions.

***Organisational structure***

The PCC normally meets at least five times a year, with an agenda circulated to members in advance of each meeting. Each of the three churches in the parish has a specific committee which meets at least four times a year. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to one church to be dealt with.

**Parochial Church Council (PCC)**

Members of the PCC, who are also trustees for the purposes of charity law and who served during the year and up to the date of the report, are set out below:

| | |
|---|---|
| Ven David Lee | Vicar (until 30 April 2021) |
| Rev Ivor Lewis | Associate vicar (appointed 1 January 2020, until 31 January 2021) |
| Rev Giyanow Kaur | Associate priest |
| Ruel Bryan | Warden Emeritus, St James's (died 28 December 2021) |
| Cephas France | Warden, St James's |
| (William) Geoff Miller | Warden, St James's (appointed 27 June 2021) |
| Joe Lewis | Warden, St Peter and St Paul |
| Dennis Cluley | Warden, St Peter and St Paul |
| Lynette Alleyne | St James's |
| Mari Kaler | St James's (until 27 June 2021) |
| Sharon Palmer | St James's |
| Nigel Cripps | St Peter and St Paul |
| Flo Howells | St Peter and St Paul |
| Taliya Rubendran | St Peter and St Paul (appointed 27 June 2021) |
| Hilary Miller | Parish secretary |
| David Fletcher | Parish treasurer |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Trustees' report for the year ending 31 December 2021 (continued)

### Responsibilities of the members of the PCC

The members of the PCC are responsible for preparing the trustees' report 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 requires the members of the PCC 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 income and expenditure of the Charity for that period. In preparing the financial statements the members of the PCC are required to:
• select suitable accounting policies and apply them consistently;
• observe the methods and principles in the Charities SORP;
• make judgements and estimates that are reasonable and prudent;
• state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
• prepare the financial statements on an ongoing basis.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC acknowledges the great amount of sacrificial time and energy given by many in the church, and would like to thank everyone who has contributed to this ministry.

***Reference and administrative information***
Charity name: The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells (Parish of Aston and Nechells)
Charity registration no: 1152917

Principal office and registered address:
Parish of Aston and Nechells, Witton Lane, Aston, Birmingham B6 6QA

| Primary bankers | Independent examiner |
|---|---|
| HSBC | Mrs Karen Hanlan, ACA |
| 34 Poplar Road | Swift House, 1 Saracen Close |
| Solihull | Ettington |
| Birmingham | Warwickshire |
| B91 3AF | CV37 7SZ |

Approved by the PCC on 22 May 2022 and signed on its behalf by:

Nigel Cripps, PCC lay chair

David Fletcher, parish treasurer

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Independent examiner's report for the year ending 31 December 2021

I report to the trustees on my examination of the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells ('the Charity') for the year ended 31 December 2021 which are set out on pages 7 to 20.

**Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2) the financial statements do not accord with those records; or
3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an examination.

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

Karen Hanlan, ACA Date:

Karen Hanlan Independent Examiner Limited

Swift House, 1 Saracen Close, Ettington, Warwickshire CV37 7SZ

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Statement of financial activities for the year ending 31 December 2021

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | Total funds | Prior year total funds |
|---|---|---|---|---|---|---|---|
| ***Income and endowments from:*** | | | | | | | |
| Voluntary income | **(2a)** | 68,593 | 534 | 34,814 | — | 103,941 | 89,557 |
| Activities for generating funds | **(2c)** | 2,137 | — | — | — | 2,137 | 1,482 |
| Investment income | **(2b)** | 96 | 13,323 | 927 | — | 14,346 | 13,834 |
| Church activities | **(2d)** | 25,528 | 20,414 | 2,200 | — | 48,142 | 44,882 |
| **Total income** | | **96,353** | **34,271** | **37,942** | **—** | **168,566** | **149,754** |
| ***Expenditure on:*** | | | | | | | |
| Church activities | **(3a)** | 102,017 | 43,142 | 43,599 | — | 188,757 | 160,601 |
| Costs of generating funds | **(3b)** | 223 | 3,401 | — | — | 3,624 | 7,205 |
| **Total expenditure** | | **102,240** | **46,543** | **43,599** | **—** | **192,381** | **167,807** |
| **Net expenditure before transfer** | | **(5,887)** | **(12,272)** | **(5,657)** | **—** | **(23,815)** | **(18,052)** |
| ***Transfers*** | | | | | | | |
| Gross transfers between funds - in | | 4,107 | 33,575 | 300 | — | 37,982 | 16,362 |
| Gross transfers between funds - out | | (300) | (37,682) | — | — | (37,982) | (16,362) |
| ***Other recognised gains / losses*** | | | | | | | |
| Gains / losses on investment assets | | 470 | 9,541 | 10,637 | 3,028 | 23,677 | — |
| Gains on revaluation, fixed assets, charity's own use | | — | — | — | — | — | 9,852 |
| **Net movement in funds** | | **(1,609)** | **(6,838)** | **5,280** | **3,028** | **(138)** | **(8,200)** |
| ***Reconciliation of funds*** | | | | | | | |
| **Total funds brought forward** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |
| **Total funds carried forward** | | **14,234** | **295,073** | **88,429** | **24,088** | **421,825** | **421,963** |

***There may be minor discrepancies in the totals if the pence are not being shown***

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Balance sheet as at 31 December 2021

| | Notes | General Fund | Designated funds | Restricted | Endowment funds | At 31/12/2021 | At 31/12/2020 |
|---|---|---|---|---|---|---|---|
| ***Fixed assets*** | | | | | | | |
| Tangible assets | **(8)** | — | 14,198 | — | — | 14,198 | 11,802 |
| Investments | **(8)** | — | 125,000 | — | — | 125,000 | 125,000 |
| **Fixed assets** | | **—** | **139,198** | **—** | **—** | **139,198** | **136,802** |
| ***Current assets*** | | | | | | | |
| Cash at bank and in hand | **(9)** | 2,905 | 81,832 | 13,653 | — | 98,391 | 130,247 |
| Investments | **(10)** | 675 | 72,743 | 73,803 | 24,088 | 171,309 | 147,257 |
| Debtors | **(11)** | 13,292 | 5,022 | 1,128 | — | 19,442 | 15,808 |
| **Current assets** | | **16,871** | **159,597** | **88,584** | **24,088** | **289,141** | **293,311** |
| ***Liabilities*** | | | | | | | |
| Creditors | **(12)** | 2,637 | 3,722 | 155 | — | 6,515 | 8,150 |
| **Net current assets less current liabilities** | | **14,234** | **155,875** | **88,429** | **24,088** | **282,627** | **285,161** |
| **Total assets less current liabilities** | | **14,234** | **295,073** | **88,429** | **24,088** | **421,825** | **421,963** |
| **Total net assets less liabilities** | | **14,234** | **295,073** | **88,429** | **24,088** | **421,825** | **421,963** |
| **Funds of the church** | | **14,234** | **295,073** | **88,429** | **24,088** | **421,825** | **421,963** |

***There may be minor discrepancies in the totals if the pence are not being shown***

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts

### 1. Summary of significant account policies

**General information and basis of preparation**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions. They have also been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Report by Charities (SORP(FRS102)).

**Assets**

**Consecrated and benefice property**

Consecrated and benefice property is excluded and not capitalised in the financial statements in accordance with the Charities Act 2011.

**Fixed assets**

In accordance with FRS02 investment properties should be carried at their fair value and professionally valued every five years.

As the property has only recently been considered an investment property a revaluation has not yet been sought. The property is therefore valued at its original purchase price.

Depreciation has been provided on church equipment on a straight-line method based on the estimated economic life of the asset, which is:

- 4 years in the case of fixtures, fittings and equipment.
- 10 years in the case of Suez Grant heaters.

**Investments**

Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts

### 1. Summary of significant account policies (continued)

**Funds**

The financial statements have been prepared using fund accounting, whereby income, expenditure, assets and liabilities are classified by fund. The two types of fund classification present in these accounts are:

1. **Unrestricted funds (general and designated)**:

a. General funds are available for use at the discretion of the PCC in delivering the aims and objectives of the charity.
b. Designated funds are funds that have been set aside by the PCC for a particular purpose from the general fund.

2. **Restricted funds** represent grants, donations and legacies received which are allocated by the donor for a specific purpose .

The purpose of funds held by the charity are set out in the notes to the financial statements.

**3. Endowment funds** represent gifts from an individual where the capital donation cannot be spent, only the income, on the intended purpose set out by the donor.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

### 2. Income

| | General funds | Designated funds | Restricted funds | Total funds | Last Year |
|---|---|---|---|---|---|
| **a) Voluntary income** | | | | | |
| Planned giving | 45,456 | — | — | 45,456 | 53,688 |
| Collections at services | 10,295 | 300 | — | 10,595 | 7,967 |
| Donations and appeals | 228 | 96 | 2,955 | 3,279 | 6,658 |
| Gift Aid | 12,614 | — | 684 | 13,298 | 7,847 |
| Legacies | — | — | — | — | 1,000 |
| VAT Reclaim | — | 138 | 3,759 | 3,897 | 2,146 |
| Grants | — | — | 27,417 | 27,417 | 10,251 |
| | 68,593 | 534 | 34,814 | 103,941 | 89,557 |
| **b) Investment income** | | | | | |
| Rental income | — | 12,405 | — | 12,405 | 10,475 |
| Bank and deposit interest | 96 | 1 | — | 97 | 98 |
| Dividends | — | 916 | 927 | 1,843 | 3,261 |
| | 96 | 13,323 | 927 | 14,346 | 13,834 |
| **c) Activities for generating funds** | | | | | |
| Events fundraising | 2,137 | — | — | 2,137 | 1,482 |
| | 2,137 | | | 2,137 | 1,482 |
| **d) Church activities** | | | | | |
| Parochial fees | 7,345 | 60 | — | 7,405 | 3,594 |
| Hire | 18,182 | 16,162 | — | 34,344 | 32,405 |
| Other Income | 2 | 4,192 | 2,200 | 6,394 | 8,883 |
| | 25,528 | 20,414 | 2,200 | 48,142 | 44,882 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

### 3. Expenditure

| | General funds | Designated funds | Restricted funds | Total funds | Last Year |
|---|---|---|---|---|---|
| **a) Church activities** | | | | | |
| Common Fund | 54,500 | — | — | 54,500 | 32,000 |
| Charitable giving | 2,739 | — | — | 2,739 | 3,783 |
| Clergy and staff expenses | 1,823 | — | — | 1,823 | 3,198 |
| Church staffing | 14,276 | — | — | 14,276 | 14,465 |
| Mission and outreach work | 274 | — | — | 274 | 150 |
| Community work | — | — | 586 | 586 | — |
| Church service running costs | 1,134 | 1,778 | — | 2,912 | 996 |
| Church office and admin costs | 523 | 112 | — | 635 | 870 |
| Church utilities | 5,209 | — | — | 5,209 | 5,528 |
| Church insurance | 12,392 | — | — | 12,392 | 12,353 |
| Church safety and security | 2,005 | — | — | 2,005 | 3,756 |
| Church cleaning | 419 | — | — | 419 | 603 |
| APC restoration and maintenance | 1,190 | 19,920 | 42,476 | 63,586 | 52,575 |
| St James's maintenance | 206 | — | — | 206 | 1,703 |
| St Matthew's Hall running costs | 75 | 10,990 | — | 11,065 | 8,681 |
| St Matthew's Hall utilities | 3,136 | 3,542 | — | 6,678 | 5,349 |
| Church Centre running costs | — | 3,280 | 344 | 3,624 | 2,926 |
| Church Centre utilities | — | 1,496 | — | 1,496 | 2,638 |
| Manor Road Overheads | — | — | — | — | 452 |
| PCC professional fees | 1,250 | — | — | 1,250 | 1,250 |
| Depreciation | — | 1,785 | — | 1,785 | 1,349 |
| PCC expenses | 324 | — | — | 324 | 428 |
| Other expenditure | 542 | 239 | 193 | 974 | 5,550 |
| | 102,017 | 43,142 | 43,599 | 188,757 | 160,601 |
| **b) Costs of generating funds** | | | | | |
| Giving costs | 223 | — | — | 223 | 345 |
| Regular fundraising | — | — | — | — | 967 |
| Church Centre flat overheads | — | 350 | — | 350 | 4,419 |
| 68 Manor Road overheads | — | 3,051 | — | 3,051 | 1,475 |
| | 223 | 3,401 | | 3,624 | 7,205 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

### 4. Transfers between funds

| | Note | General | Designated | Restricted Funds | Endowment Funds | Total |
|---|---|---|---|---|---|---|
| Out Restoration Designated | 1 | — | (20,000) | — | — | — |
| Into Pauline Whitehouse Legacy Designated | 1 | — | 20,0000 | — | — | — |
| Out APC Hawthorne Legacy Fund Designated | 2 | — | (9,394) | — | — | — |
| Into Restoration Designated Fund | 2 | — | 9,394 | — | — | — |
| Out Pauline Whitehouse Legacy Designated | 3 | — | (4,181) | — | — | — |
| Into Mixer Desk Designated Fund | 3 | — | 4,181 | — | — | — |
| St Matthew's Community Hall to General Fund | 4 | 4,107 | (4,107) | — | — | — |
| General to Khotra | 5 | (300) | — | 300 | — | — |
| | | **3,807** | **(4,107)** | **300** | **—** | **—** |

**1** £20,000 from Restoration Designated Fund to Pauline Whitehouse Legacy Designated Fund, A legacy received in a previous year which at the time was not put into its own fund. This has now been changed to show transparency in how those funds are spent by PCC.

**2** £9,394 from Hawthorne Legacy Designated Fund to Restoration Designated Fund for the shortfall in the roof and lead replacement.

**3** £4,181 from Pauline Whitehouse Legacy Designated Fund to Mixer Desk Designated Fund to hold the book value of the mixer desk asset after purchase and deal with its depreciation on a yearly basis.

**4** £4,107 from St Matthew's Community Fund to General Fund as a contribution towards wage costs for 2020 and 2021.

**5** £300 from General to Khotra Fund for some funds received in 2020 which has it has now emerged should have been treated as restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts

### 5. Unrestricted fund movements

| Fund and type | Fund balances brought forward | Incoming resources | Outgoing resources | Transfers | Gains and losses | Fund balances carried forward |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General fund | 15,843 | 96,353 | 102,240 | 3,807 | 470 | 14,234 |
| **Sub-totals** | **15,843** | **96,353** | **102,240** | **3,807** | **470** | **14,234** |
| **Designated** | | | | | | |
| No 68 Manor Road | 125,000 | — | — | — | — | 125,000 |
| APC Church Centre Fund | 589 | 5,632 | 5,222 | — | — | 999 |
| APC Hawthorne Fund | 50,000 | — | 16,830 | (9,394) | — | 23,776 |
| Pauline Whitehead Legacy | — | — | 1,778 | 15,819 | — | 14,042 |
| Amy Rice Fund | 13,270 | — | — | — | 1,908 | 15,178 |
| Clergy Housing Fund | 15,984 | 8,400 | 3,146 | — | — | 21,238 |
| Mixer Desk | — | — | 436 | 4,181 | — | 3,745 |
| APC Restoration Fund | 30,210 | 5,056 | 3,090 | (10,606) | 2,625 | 24,195 |
| Restoration - Bells | — | 60 | — | — | — | 60 |
| St James Building Fund | 821 | 1,696 | — | — | — | 2,517 |
| St Matthews Building Fund | 4,970 | — | 4,970 | — | — | — |
| St Matthews Community Hall Fund | 18,973 | 13,427 | 9,723 | (4,107) | — | 18,570 |
| Suez Grant Fund | 11,802 | — | 1,349 | — | — | 10,453 |
| Aston Church Traidcraft Store | 1,683 | — | — | — | — | 1,683 |
| Winifred Fund | 28,610 | — | — | — | 5,008 | 33,618 |
| **Sub-totals** | **301,911** | **34,271** | **46,543** | **(4,107)** | **9,541** | **295,073** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

# Notes to the accounts (continued)

## Unrestricted fund purposes:

### General Fund:

- Available for use at the discretion of the PCC in delivering its aims and objectives.

### Designated funds:

- **APC Church Centre Fund** is used for the income and expenditure associated with the day-to-day running of the Church Centre.
- **APC Traidcraft Store** is used for income and expenditure associated with the running of the Traidcraft store.
- **APC Hawthorne Fund** was a large legacy designated to facilitate the meaningful spending of the legacy.
- **Amy Rice Fund** is a bequest from a member of the congregation which was designated for restoration of Aston Parish Church
- **Clergy Housing Fund** is used for upkeep of the vicarage and curate's house; the fund is also used for rental income received from the curate's house.
- **No 68 Manor Road** is the designation of the capital value of the property at 68 Manor Road (Curate's house).
- **St James's Building Fund** is used towards the maintenance of St James's Church.
- **St Matthew's Building Fund** is used towards the maintenance of St Matthew's Hall.
- **St Matthew's Community Hall Fund** is used for the income and expenditure associated with the day to day running of the St Matthew's Hall.
- **Suez Heaters Grant Fund** is used for the tangible value of the heaters that were installed as a gift in kind from Suez and the depreciation of them over their usual life.
- **Winifred Fund** was the result of a gift from an individual.
- **Mixer Desk Fund** is a designated fund to hold the book value of the APC mixer desk asset after purchase and deal with its depreciation on a yearly basis.
- **APC Restoration Fund** is used for maintenance and restoration of Aston Parish Church.
- **APC Restoration Fund – Other** are series of designated funds towards various projects associated with the maintenance and restoration of Aston Parish Church.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts

### 6. Restricted fund movements

| Fund and type | Fund balances brought forward | Incoming resources | Outgoing resources | Transfers | Gains and losses | Fund balances carried forward |
|---|---|---|---|---|---|---|
| **Restricted** | | | | | | |
| 8th Battn Royal Warwickshire | 26,834 | — | 311 | — | 4,682 | 31,205 |
| APC Restoration Fund | 7,241 | 4,326 | 11,567 | — | — | — |
| Allen Short Memorial bell fund | 10,846 | — | — | — | 1,560 | 12,406 |
| Hymnbooks | 211 | 219 | — | — | — | 430 |
| Khotra Fund – church in India | 5,633 | — | 96 | 300 | — | 5,837 |
| Malawi | 67 | — | — | — | — | 67 |
| Restoration - bells | 277 | 565 | 1 | — | — | 841 |
| Restoration - spire | — | 4,490 | 4,488 | — | — | 2 |
| Restoration - tower steps | — | 24,692 | 24,692 | — | — | — |
| Restoration – toilets | 850 | — | 850 | — | — | — |
| Somme Fund | 3,198 | 2,200 | — | — | — | 5,398 |
| Tithe Redemption | 25,110 | — | — | — | 4,396 | 29,506 |
| Toilet refurbishment | 475 | — | 344 | — | — | 131 |
| Weaver Fund - youth work | 2,407 | 200 | — | — | — | 2,607 |
| WMC - War memorial and centenary | — | 1,250 | 1,250 | — | — | — |
| **Sub-totals** | **83,149** | **37,942** | **43,599** | **300** | **10,637** | **88,429** |
| **Endowment** | | | | | | |
| Feeney Endowment | 13,536 | — | — | — | 1,946 | 15,482 |
| Higgins Endowment | 7,524 | — | — | — | 1,082 | 8,606 |
| **Sub-totals** | **21,060** | **—** | **—** | **—** | **3,028** | **24,088** |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

## Restricted Fund purposes:

- **8th Battalion Royal Warwickshire Regimental Fund** is the result of public fundraising for the conservation of the war memorials.
- **Weaver Fund** is towards youth work at Aston Parish Church.
- **Allen Short Memorial Bell Fund** was a bequest towards the conservation of the bells.
- **Khotra Fund** is towards building a church in India.
- **Hymm Book Fund** is towards purchasing of new hymn books as and when required.
- **Malawi Fund** is money collected towards the diocesan Malawi Fund.
- **Somme Fund** is towards the Somme centenary celebrations.
- **Tithe Redemption Fund** is towards repair to the church chancel.
- **APC Centre Toilet Refurbishment** is towards the refurbishment of the toilets at the Church Centre.
- **APC Restoration Fund** is from voluntary income towards the maintenance and restoration of Aston Parish Church.
- **APC Restoration – Bells** is a fund towards the maintenance and upkeep of the bells at Aston Parish Church.
- **APC Restoration – East Windows** is towards the repair of the east window at Aston Parish Church.
- **APC Restoration – Lead Replacement** is towards the replacement and repair of the lead on Aston Parish Church.
- **APC Restoration – Spire** is towards restoration of the spire of Aston Parish Church.
- **APC Restoration – Toilets** is towards the refurbishment of the toilets at Aston Parish Church.

## Endowment Fund purposes:

- **Feeney Endowment Fund** for the repair of the Chancel and Chapel of the Parish Church of Aston and the Feeney monument and fittings in said Church.
- **Higgins Endowment Fund** is Mr Alfred Higgins' gift in memory of his wife Annie, the sum to be invested to provide the capital to purchase new hymnbooks as and when needed.

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts

### 7. Staff costs

| | 2021 Total | 2020 Total |
|---|---|---|
| Wages and salaries | 14,080 | 14,276 |
| Social Security costs | 97 | 117 |
| | 99 | 72 |
| Pension costs | | |
| | **14,276** | **14,465** |
| The average number of employees | 2 | 2 |

During the year, no employee earned £60,000 per annum or more.

There are no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

### 8. Fixed assets for use by PCC

| | | Curate's house | Heater | Mixer | Total |
|---|---|---|---|---|---|
| Cost or valuation | At 1 January 2021 | 125,000 | 13,488 | — | 138,488 |
| | Additions | — | — | 4,181 | 4,181 |
| | Revaluation Gain / (Loss) | — | — | — | — |
| | At 31 December 2021 | 125,000 | 13,488 | 4,181 | 142,669 |
| Depreciation | At 1 January 2021 | — | 1,686 | — | 1,686 |

| | | | | | |
|---|---|---|---|---|---|
| | Charge for the year | — | 1,349 | 436 | 1,785 |
| | Disposal | — | — | — | — |
| | | — | 3,035 | 436 | 3,471 |
| | | | 10,453 | 3,745 | 139,198 |
| Net book value | At 31 December 2021 | 125,000 | | | |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

### 9. Cash at bank and in hand

| | 2021 Total | 2020 Total |
|---|---|---|
| Current Account (APC and St James's) | 9,318 | 7,506 |
| Current Account (St Matthew;s) | 8,262 | 16,492 |
| Current Account (APC Church Centre) | 1,106 | 728 |
| Petty cash | 85 | 126 |
| | 18,771 | 24,852 |
| **Short-term deposits** | | |
| HSBC deposit account | 4,791 | 5,100 |
| CCLA 2181D | 258 | 258 |
| CCLA 7001D | 3,497 | 3,495 |
| Diocesan Decorating Fund | 8,280 | 8,280 |
| | 16,826 | 17,133 |
| **Group / fund accounts:** | | |
| CAF APC Restoration Account | 41,193 | 70,887 |
| CAF Clergy Housing Account | 12,958 | 7,704 |
| CAF Traidcraft Store | — | 1,683 |
| CAF Weaver | 2,556 | 2,356 |
| CAF Khotra | 6,087 | 5,633 |
| | 62,794 | 88,263 |
| **Total cash at bank and in hand** | **98,391** | **130,247** |

### 10. Investments

| | Market Value – 1 January | Additions | Revaluation gain / (loss) | **Market Value – 31 December** |
|---|---|---|---|---|
| CCLA Higgins Endowment | 7,524 | — | 1,082 | 8,606 |
| CCLA Feeney Endowment | 13,536 | — | 1,946 | 15,482 |
| CCLA Allen Short Memorial Bell | 10,846 | 375 | 1,560 | 12,781 |
| CCLA Winifred | 28,609 | — | 5,008 | 33,618 |
| CCLA Amy Rice Bequest | 13,270 | — | 1,908 | 15,178 |
| CCLA St James Building | 3,271 | — | 470 | 3,742 |
| CCLA Tithe Redemption | 25,110 | — | 4,396 | 29,506 |
| CCLA 8th Battn Royal Warwickshire | 26,834 | — | 4,682 | 31,516 |
| CCLA APC Floor and Heating | 18,255 | — | 2,625 | 20,880 |
| | | — | | |
| | 147,257 | 375 | 23,677 | 171,309 |

# The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells

## Notes to the accounts (continued)

### 11. Debtors

| | 2021 Total | 2020 Total |
|---|---|---|
| Trade debtors | 5,304 | 6,958 |
| Other debtors | 14,066 | 8,759 |
| Total prepayments | 72 | 90 |
| **Total debtors and prepayments** | **19,442** | **15,807** |

### 12. Creditors

| | 2021 Total | 2020 Total |
|---|---|---|
| **Church liabilities:** | | |
| Other creditors | 2,580 | 4,627 |
| Accruals | 3,780 | 3,450 |
| Agency collections | 155 | 73 |
| **Total Liabilities** | **6,515** | **8,150** |
| Deferred income | — | — |
| **Total liabilities and deferred income** | **6,515** | **8,150** |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

England & Wales - Charity number 1152917

# Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

# ASTON AND NECHELLS

Annual Report & Financial Accounts

For The Year Ended 31st December 2020

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council (PCC) is pleased to present its report and financial statements for the year ended 31 December 2020.

**Objectives and activities**

The purpose of the church, as stated in the governing documents, is "promoting in the ecclesiastical parish the whole mission of the church", and the main aim of the church in meeting its objects is the provision of "free regular public worship open to all". The Parish of Aston and Nechells seeks to "show and share the love of Jesus" to everyone in the Parish regardless of age, gender, religion, ethnicity, dissability or sexual orientation.

**Achievements and performance**

***How our activities deliver public benefit and who has benefited***

The main gathering point of the church usually occurs through Sunday services, with many activities occurring during the week. The current worshipping community of the parish is between 125 and 150, including a number who did not attend church during 2020 due to the constraints of the pandemic. The activities of the Church would not take place without significant contribution from volunteers; over 100 people are involved to ensure that the church is able to run them.

The year 2020 proved to be enormously difficult for our parish, due to the onset of Covid-19. As a result, for a large part of the year we were not allowed to meet, either in church for worship or elsewhere for other meetings. For most of the year, PCC and church committee meetings had to be conducted by Zoom, and even when we were allowed to resume church services in August 2020, we had to observe strict standards of social distancing and wearing facemasks, and no socialising or refreshments were allowed.

Fortunately, due to the technical expertise of our vicar David Lee, we were able to keep in touch with our parishioners each Sunday by means of a YouTube video, entitled *New Every Morning*. This proved to be a great encouragement to those who watched (sometimes over a hundred), and also to all the members of our congregations who contributed, for example by talking about their favourite Bible passage. These videos continued even when "live" services resumed, in recognition of the fact that not everyone felt comfortable about coming to church but wanted to stay in touch with our worship as a parish. Also, the videos were (and still are) being watched by others as well.

***Ensuring that our activities deliver our aims***

The PCC, staff and clergy regularly review the activities of the parish, looking at the success of each key activity, assessing the benefits to those attending, and planning future activities accordingly. Reference has been made to the Charity Commission's general guidance on public benefit.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## PCC REPORT (continued)

**Financial review**

The principal funding for the parish of Aston and Nechells comes from giving by church members, grants from outside trusts, and income from lettings of parish buildings. The main financial highlights for the year are set out below.

Total income for unrestricted and designated funds was £129,121, of which £71,860 was voluntary income made up of; £61,154 from voluntary donations, £7,847 from Gift Aid, £1,000 from legacies and £1,858 in grants. Also, restricted voluntary income of £18,067 was received, as detailed in the financial statements. The global pandemic caused significant reductions in income from fundraising and hall hire. Fundraising decreased by £1,457, representing a 49% decrease, while hall hire decreased by £27,633, a 46% decrease.

£118,948 was spent from unrestricted funds to provide the Christian ministry from the parish of Aston and Nechells, representing a reduction of 33%. This decrease was due to a reduction in the running costs and activities because of long periods of closure or reduced use due to the global pandemic. Restricted expenditure in 2020 was £48,858.

There was a gain on investments during in the year of £9,582 (£204 unrestricted, £3,749 designated, £5,053 restricted and £846 endowment).

The net result for the year was a decrease in total funds of £8,200 made up of an increase in unrestricted and designated funds of £15,809, a decrease in restricted funds of £32,379, and an increase in endowment funds of £8,370. The total fund balances at the year end stood at £421,963 (unrestricted - £15,843; designated - £301,911; restricted - £83,149 and endowment - £21,060).

**Reserves policy**

The policy of the PCC is to maintain a balance on unrestricted general funds (if possible) which equates to approximately six months' general running costs. The balance on general unrestricted funds at the end of December 2020 was £15,843, which does not meet the stated policy. The PCC plans to monitor this situation on a quarterly basis to ensure tight budgetary control.

Restricted funds: the PCC has a number of restricted funds and it is our policy to invest these funds, where practicable, though the Diocese with the CBF church of England Investment Funds. A summary of these funds, their purpose and a brief history is included on pages l6 to 17.

**Plans for future periods**

The PCC has approved a break even budget for 2021. Although we expect to be viable in funding all our local activities, we may not be able to pay the full amount of the Common Fund contribution for 2021 requested from us by the Diocese. This scenario is being repeated across the Diocese, which is discussing plans to mitigate some of the shortfall. Meanwhile, the PCC is taking actions to review and increase income, whilst having tight control of expenditure.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## PCC REPORT (continued)

### Structure, Governance and Management

***Governing document***

The Parish of Aston and Nechells is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended, and the church representation rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 17 July 2013.

***Recruitment and appointment of PCC***

The PCC for the parish of Aston and Nechells is made up of elected members of each church who are on the electoral roll at the time of the Annual Parochial Church Meeting. They, together with the clergy licensed to the parish, administer the affairs of the parish.

The churchwardens of each church are also members of PCC and form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

***PCC induction and training***

When the PCC was registered as a charity in 2013, all members of the PCC were taken through their responsibilities as part of the process. Upon joining the PCC, these responsibilities will also be outlined to new trustees and as items come up on the agenda a background summary of the situation will be given to assist discussions.

***Organisational structure***

The PCC normally meets at least five times a year, with an agenda circulated to members in advance of each meeting. Each of the three churches in the parish has a specific committee which meet four times a year. Authority is delegated from the PCC to these committees in order to allow business that relates specifically to one church to be dealt with.

**Parochial Church Council (PCC)**

Members of the PCC, who are also trustees for the purposes of charity law and who served during the year and up to the date of the report, are set out below:

| | |
|---|---|
| Ven David Lee | Vicar (until 30 April 2021) |
| Rev Ivor Lewis | Associate vicar (appointed 1 January 2020, until 31 January 2021) |
| Rev Giyanow Kaur | Associate priest |
| Ruel Bryan | Warden Emeritus, St James's |
| Cephas France | Warden, St James's |
| (William) Geoff Miller | Warden, St James's (appointed 27 June 2021) |
| Joe Lewis | Warden, St Peter & St Paul |
| Dennis Cluley | Warden, St Peter & St Paul |
| Lynette Alleyne | St James's |
| Mari Kaler | St James's (until 27 June 2021) |
| Sharon Palmer | St James's (appointed 27 September 2020) |
| Nigel Cripps | St Peter & St Paul |
| Flo Howells | St Peter & St Paul |
| Taliya Rubendran | St Peter & St Paul (appointed 27 June 2021) |
| Hilary Miller | Parish secretary |
| David Fletcher | Parish treasurer |

## THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

### PCC REPORT (continued)

**Responsibilities of the members of the PCC**

The members of the PCC are responsible for preparing the trustees' report 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 requires the members of the PCC 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 income and expenditure of the Charity for that period. In preparing the financial statements the members of the PCC are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on an ongoing basis.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC acknowledges the great amount of sacrificial time and energy that many in the church give and would like to thank everyone who has contributed to this ministry.

***Reference and administrative information***
Charity name: The Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells (Parish of Aston and Nechells)
Charity registration no: 1152917

Principal office and registered address:
Parish of Aston and Nechells, Witton Lane, Aston, Birmingham B6 6QA

Primary Bankers
HSBC
34 Poplar Road
Solihull
Birmingham
B91 3AF

Independent Examiner
Mrs Karen Hanlan, ACA
12 Waterloo Close
Wellesbourne
Warwickshire
CV35 9JG

Approved by the PCC on 23 November 2021 and signed on its behalf by:

Nigel Cripps, PCC lay chair

David Fletcher, parish treasurer

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Aston and Nechells ('the Charity') for the year ended 31 December 2020 which are set out on pages 7 to 20.

**Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2) the financial statements do not accord with those records; or
3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an examination.

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

Karen Hanlan, ACA

Date: 23/11/2021.

Karen Hanlan Independent Examiner Limited

12 Waterloo Close, Wellesbourne, CV35 9JG

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | Total funds | 2019 total funds |
|---|---|---|---|---|---|---|---|
| ***Income and endowments from:*** | | | | | | | |
| Voluntary income | (2a) | 69,953 | 1,537 | 18,067 | — | 89,557 | 81,079 |
| Activities for generating funds | (2c) | 403 | 100 | 978 | — | 1,482 | 2,939 |
| Investment income | (2b) | 98 | 12,148 | 1,588 | — | 13,834 | 9,450 |
| Church activities | (2d) | 31,367 | 13,515 | — | — | 44,882 | 86,042 |
| **Total income** | | **101,821** | **27,300** | **20,634** | **—** | **149,754** | **179,510** |
| ***Expenditure on:*** | | | | | | | |
| Church activities | (3a) | 88,645 | 24,066 | 47,891 | — | 160,601 | 153,283 |
| Costs of generating funds | (3b) | 345 | 5,894 | 967 | — | 7,205 | 26,079 |
| **Total expenditure** | | **88,989** | **29,959** | **48,858** | **—** | **167,807** | **179,362** |
| **Net income / (expenditure) before transfers** | | **12,831** | **(2,659)** | **(28,225)** | **—** | **(18,052)** | **148** |
| ***Transfers*** | | | | | | | |
| Gross transfers between funds – in | (4) | 5,000 | 3,838 | — | 7,524 | 16,362 | — |
| Gross transfers between funds - out | | (2,155) | (5,000) | (9,207) | — | (16,362) | — |
| ***Other recognised gains / losses*** | | | | | | | |
| Gains / losses on investment assets | | 204 | 3,749 | 5,053 | 846 | 9,852 | 21,761 |
| Gains on revaluation, fixed assets, charity's own use | | — | — | — | — | — | — |
| **Net movement in funds** | | **15,881** | **(72)** | **(32,379)** | **8,370** | **(8,200)** | **21,909** |
| ***Reconciliation of funds*** | | | | | | | |
| **Total funds brought forward** | | **(38)** | **301,983** | **115,528** | **12,690** | **430,164** | **408,254** |
| **Total funds carried forward** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |

*There may be minor discrepancies in the totals because the pence are not shown.*

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | Total funds | 2019 total funds |
|---|---|---|---|---|---|---|---|
| ***Income and endowments from:*** | | | | | | | |
| Voluntary income | (2a) | 69,953 | 1,537 | 18,067 | — | 89,557 | 81,079 |
| Activities for generating funds | (2c) | 403 | 100 | 978 | — | 1,482 | 2,939 |
| Investment income | (2b) | 98 | 12,148 | 1,588 | — | 13,834 | 9,450 |
| Church activities | (2d) | 31,367 | 13,515 | — | — | 44,882 | 86,042 |
| **Total income** | | **101,821** | **27,300** | **20,634** | **—** | **149,754** | **179,510** |
| ***Expenditure on:*** | | | | | | | |
| Church activities | (3a) | 88,645 | 24,066 | 47,891 | — | 160,601 | 153,283 |
| Costs of generating funds | (3b) | 345 | 5,894 | 967 | — | 7,205 | 26,079 |
| **Total expenditure** | | **88,989** | **29,959** | **48,858** | **—** | **167,807** | **179,362** |
| **Net income / (expenditure) before transfers** | | **12,831** | **(2,659)** | **(28,225)** | **—** | **(18,052)** | **148** |
| ***Transfers*** | | | | | | | |
| Gross transfers between funds – in | (4) | 5,000 | 3,838 | — | 7,524 | 16,362 | — |
| Gross transfers between funds - out | | (2,155) | (5,000) | (9,207) | — | (16,362) | — |
| ***Other recognised gains / losses*** | | | | | | | |
| Gains / losses on investment assets | | 204 | 3,749 | 5,053 | 846 | 9,852 | 21,761 |
| Gains on revaluation, fixed assets, charity's own use | | — | — | — | — | — | — |
| **Net movement in funds** | | **15,881** | **(72)** | **(32,379)** | **8,370** | **(8,200)** | **21,909** |
| ***Reconciliation of funds*** | | | | | | | |
| **Total funds brought forward** | | **(38)** | **301,983** | **115,528** | **12,690** | **430,164** | **408,254** |
| **Total funds carried forward** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |

*There may be minor discrepancies in the totals because the pence are not shown.*

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## BALANCE SHEET AS AT 31 DECEMBER 2020

| | Notes | Unrestricted Fund | Designated Funds | Restricted Funds | Endowment Funds | At 31/12/2020 | At 31/12/2019 |
|---|---|---|---|---|---|---|---|
| | | | | | | £ | £ |
| *Fixed assets* | | | | | | | |
| Tangible assets | (8) | x— | 11,802 | — | — | 11,802 | 13,151 |
| Investments | (8) | — | 125,000 | — | — | 125,000 | 125,000 |
| **Fixed assets** | | **—** | **136,802** | **—** | **—** | **136,802** | **138,151** |
| *Current assets* | | | | | | | |
| Cash at bank and in hand | (9) | 3,410 | 104,206 | 22,632 | — | 130,247 | 147,634 |
| Investments | (10) | 204 | 63,202 | 62,790 | 21,060 | 147,257 | 135,924 |
| Stock | (11) | — | — | — | — | — | 40 |
| Debtors | (12) | 15,807 | — | — | — | 15,807 | 24,198 |
| **Current assets** | | **19,421** | **167,407** | **85,422** | **21,060** | **293,311** | **307,797** |
| *Liabilities* | | | | | | | |
| Creditors: amounts falling due in one year | (13) | 3,579 | 2,298 | 2,273 | — | 8,150 | 15,784 |
| **Net current assets less current liabilities** | | **15,843** | **165,109** | **83,149** | **21,060** | **285,161** | **292,013** |
| **Total assets less current liabilities** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |
| **Total net assets less liabilities** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |
| **Funds of the church** | | **15,843** | **301,911** | **83,149** | **21,060** | **421,963** | **430,164** |

***There may be minor discrepancies in the totals if the pence are not being shown***

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS

## 1. Summary of significant account policies

**General information and basis of preparation**

The PCC is a public benefit entity within the meaning of FRS102. The Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations "true and fair view" provisions. They have also been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Report by Charities (SORP(FRS102)).

**Assets**

**Consecrated and benefice property**

Consecrated and benefice property is excluded and not capitalised in the financial statements in accordance with the Charities Act 2011.

**Fixed assets**

In accordance with FRS02 investment properties should be carried at their fair value and professionally valued every five years.

As the property has only recently been considered an investment property a revaluation has not yet been sought. The property is therefore valued at its original purchase price.

Depreciation has been provided on church equipment on a straight-line method based on the estimated economic life of the asset, which is:

- 4 years in the case of fixtures, fittings and equipment.
- 10 years in the case of Suez Grant heaters.

**Investments**

Investments are recognised at their quoted market price. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 1. Summary of significant account policies (continued)

**Funds**

The financial statements have been prepared using fund accounting, whereby income, expenditure, assets & liabilities are classified by fund. The 2 types of fund classification present in these accounts are:

1. **Unrestricted funds (general and designated)**:

a. General funds are available for use at the discretion of the PCC in delivering the aims and objectives of the charity.
b. Designated funds are funds that have been set aside by the PCC for a particular purpose from the general fund.

2. **Restricted funds** represent grants, donations and legacies received which are allocated by the donor for a specific purpose.

The purpose of funds held by the charity are set out in the notes to the financial statements.

3. **Endowment funds**

These are funds that are required to be held in order to generate income for the charity. The funds themselves are protected and cannot be spent but the income generated may be spent to further the purpose of the charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 2. Income

| | General funds | Designated funds | Restricted funds | Total funds | Last Year |
|---|---|---|---|---|---|
| **a) Voluntary income** | | | | | |
| Planned giving | 52,688 | — | 1,000 | 53,688 | 48,002 |
| Collections at service | 7,967 | — | — | 7,967 | 5,614 |
| Donations & appeals | 108 | 21 | 6,529 | 6,658 | 3,490 |
| Gift Aid | 7,847 | — | — | 7,847 | 9,185 |
| Legacies | 1,000 | — | — | 1,000 | — |
| VAT Reclaim | 342 | 1,516 | 288 | 2,146 | — |
| Grants | — | — | 10,251 | 10,251 | 14,788 |
| | 69,953 | 1,537 | 18,067 | 89,557 | 81,079 |
| **b) Investment income** | | | | | |
| Rental Income | — | 10,475 | — | 10,475 | 6,213 |
| Dividends | — | 1,673 | 1,588 | 3,261 | 3,213 |
| Bank & Deposit Interest | 98 | — | — | 98 | 24 |
| | 98 | 12,148 | 1,588 | 13,843 | 9,450 |
| **c) Activities for generating funds** | | | | | |
| Events Fundraising | 403 | — | — | 403 | 2,405 |
| Regular Fundraising | — | 100 | 978 | 1,078 | 534 |
| | 403 | 100 | 978 | 1,482 | 2,939 |
| **d) Church activities** | | | | | |
| Church Hall hire | 24,233 | 8,172 | — | 32,405 | 60,038 |
| Parochial fees | 3,594 | — | — | 3,594 | 7,323 |
| Other Income | 3,450 | 5,343 | — | 8,883 | 18,681 |
| | 31,367 | 13,515 | — | 44,882 | 86,042 |

THE PAROCHIAL CHURCH COUNCIL O-F THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 3. Expenditure

| | General funds | Designated funds | Restricted funds | Total funds | 2019 |
|---|---|---|---|---|---|
| **a) Church activities** | | | | | |
| Common Fund | 32,000 | — | — | 32,000 | |
| Charitable Giving | 3,600 | 183 | — | 3,783 | |
| Clergy & Staff Expenses | 3,198 | — | — | 3,198 | |
| Church Staffing | 14,465 | — | — | 14,465 | |
| Mission & Outreach Work | 150 | — | — | 150 | |
| Church Service Running | 996 | — | — | 996 | |
| Church Office & Admin Costs | 870 | — | — | 870 | |
| Church Utilities | 5,528 | — | — | 5,528 | |
| Church Insurance | 12,353 | — | — | 12,353 | |
| Church Safety & Security | 3,756 | — | — | 3,756 | |
| Church Cleaning | 603 | — | — | 603 | |
| APC Restoration & Maintenance | 1,005 | 6,132 | 45,438 | 52,575 | |
| St James Maintenance | 1,703 | — | — | 1,703 | |
| Church Hall Running Costs | 1,829 | 6,852 | — | 8,681 | |
| Church Hall Utilities | 2,516 | 2,833 | — | 5,349 | |
| Church Centre Running Costs | — | 2,926 | — | 2,926 | |
| Church Centre Utilities | — | 2,638 | — | 2,638 | |
| Manor Road Overheads | — | 452 | — | 452 | |
| Professional fees | 1,250 | — | — | 1,250 | |
| Depreciation | — | 1,349 | — | 1,349 | |
| PCC Expenses | 428 | — | — | 428 | |
| Other Expenditure | 2,395 | 701 | 2,452 | 5,550 | |
| | 88,645 | 24,066 | 47,891 | 160,601 | 153,283 |
| **b) Costs of generating funds** | | | | | |
| Centre Flat Costs | — | 4,419 | — | 4,419 | |
| Manor Road Overheads | — | 1,475 | — | 1,475 | |
| Regular Fundraising | — | — | 967 | 967 | |
| Giving costs | 345 | — | — | 345 | |
| | 345 | 5,894 | 967 | 7,205 | 26,079 |

## 4. Transfers between funds

| | Note | General | Designated | Restricted Funds | Endowment Funds | Total |
|---|---|---|---|---|---|---|
| Clergy Housing Designated Fund to General Fund | 1 | 5,000 | (5,000) | — | — | — |
| General Fund to Restoration Bells Designated Fund | 2 | (660) | 660 | — | — | — |
| General Fund to APC Restoration Designated | 3 | (1,495) | 1,495 | — | — | — |
| APC Restoration to Endowment | 4 | — | — | (7,524) | 7,524 | — |
| APC Traidcraft Res to APC Traidcraft Des | 5 | — | 1,683 | (1,683) | — | — |
| | | **2,845** | **(1,162)** | **(9,207)** | **7,524** | — |

1 £5,000 Designated Clergy Housing fund transferred to General Fund as proceeds from rental of PCC properties after maintenance & upkeep costs have been deducted.

2 £660 General Fund transferred to Designated Restoration Bells Fund for the bell fee proportion of wedding fees received in previous years.

3 £1,495 General Fund transferred to Designated APC Restoration Fund for part of the organ repair work.

4 £7,524 APC Restoration Fund transferred to Higgins Endowment Fund as the investment was found to be an endowment following an investigation.

5. £1,683 APC Traidcraft Restricted transferred to APC Traidcraft Designated as it was found not to be restricted.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 5. Unrestricted fund movements

| Fund and type | Fund balances brought forward | Income | Expenditure | Transfers | Gains and Losses | Fund balances carried forward |
|---|---|---|---|---|---|---|
| **Unrestricted** | | | | | | |
| General Fund | (38) | 101,821 | 88,989 | 2,845 | 204 | 15,843 |
| **Sub-totals** | **(38)** | **101,821** | **88,989** | **2,845** | **204** | **15,843** |
| **Designated** | | | | | | |
| APC Church Centre Fund | 7,418 | 3,449 | 10,278 | — | — | 589 |
| APC Traidcraft Store | — | — | — | 1,683 | — | 1,683 |
| APC Hawthorne Fund | 50,000 | — | — | — | — | 50,000 |
| Amy Rice Fund | 12,441 | — | — | — | 829 | 13,270 |
| Clergy Housing Fund | 12,958 | 10,400 | 2,374 | (5,000) | — | 15,984 |
| No 68 Manor Road | 125,000 | — | — | — | — | 125,000 |
| St James Building Fund | 821 | — | — | — | — | 821 |
| St Matthews Building Fund | 4,970 | — | — | — | — | 4,970 |
| St Matthews Community Hall Fund | 20,186 | 8,614 | 9,827 | — | — | 18,973 |
| Suez Heaters Grant Fund | 13,151 | — | 1,349 | — | — | 11,802 |
| Winifred Fund | 26,042 | 789 | — | — | 1,779 | 28,610 |
| APC Restoration Fund | 28,997 | 1,562 | 2,985 | 1,495 | 1,141 | 30,210 |
| APC Restoration - Bells | — | — | 660 | 660 | — | — |
| APC Restoration - East Window | — | 30 | 30 | — | — | — |
| APC Restoration - Lead Replacement | — | 2,302 | 2,302 | — | — | — |
| APC Restoration - Spire | — | 16 | 16 | — | — | — |
| APC Restoration - Tower Steps | — | 139 | 139 | — | — | — |
| **Sub-totals** | **301,983** | **27,300** | **29,959** | **(1,162)** | **3,749** | **301,911** |

## Unrestricted fund purposes:

### General fund:

- Available for use at the discretion of the PCC in delivering its aims and objectives.

## THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## NOTES TO THE ACCOUNTS (continued)

**Designated funds:**

- **APC Church Centre fund** is used for the income & expenditure associated with day to day running of the church centre.
- **APC Traidcraft store** is used for income & expenditure associated with the running of the Traidcraft store.
- **APC Hawthorne fund** was a large legacy designated to facilitate the meaningful spending of the legacy.
- **Amy Rice fund** is a bequest from a member of the congregation that was designated to restoration of the Aston Parish Church
- **Clergy Housing fund** is used for upkeep of the Vicarage & Curates House, the fund is also used for rental income received from the Curates House.
- **No 68 Manor Road** is the designation of the capital value of the No 68 Manor Road property (curate's house).
- **St James's Building fund** is used towards the maintenance of St James's Church.
- **St Matthew's Building fund** is used towards the maintenance of St Matthews Hall.
- **St Matthew's Community Hall fund** is used for the income & expenditure associated with the day to day running of the St Matthews Hall.
- **Suez Heaters Grant fund** is used for the tangible value of the heaters that were installed as a gift in kind from Suez & the depreciation of them over their usual life.
- **Winifred Fund** was the result of a gift from an individual.
- **APC Restoration fund** is used for maintenance & restoration of Aston Parish Church.
- **APC Restoration fund - Other** are series of designated funds towards various projects associated with the maintenance and restoration of Aston Parish Church.

## 6. Restricted fund movements

| Fund and type | Fund balances brought forward | Income | Expenditure | Transfers | Gains and Losses | Fund balances carried forward |
|---|---|---|---|---|---|---|
| **Restricted** | | | | | | |
| 8th Battn Royal Warwickshire | 24,490 | — | — | — | 2,344 | 26,834 |
| Weaver Fund - Youth Work | 1,467 | 1,000 | 60 | — | — | 2,407 |
| Allen Short Memorial Bell Fund | 10,168 | — | — | — | 678 | 10,846 |
| Khotra Fund - India Church | 5,693 | — | 60 | — | — | 5,633 |
| Hymn Books | — | 211 | — | — | — | 211 |
| Malawi | 498 | — | 431 | — | — | 67 |
| Somme Fund | 5,040 | — | 1,842 | — | — | 3,198 |
| Tithe Redemption | 22,857 | 692 | — | — | 1,561 | 25,110 |
| APC Centre Toilet Refurbishment | — | 475 | — | — | — | 475 |
| APC Church Traidcraft Store | 1,671 | 978 | 967 | (1,683) | — | — |
| APC Restoration Fund | 43,643 | 285 | 29,728 | (7,524) | 470 | 7,146 |
| APC Restoration - Bells | — | 1,329 | 957 | — | — | 372 |
| APC Restoration - East Window | — | 5,000 | 5,000 | — | — | — |
| APC Restoration - Lead Replacement | — | 29 | 29 | — | — | — |
| APC Restoration - Spire | — | 9,784 | 9,784 | — | — | — |
| APC Restoration - Toilets | — | 850 | — | — | — | 850 |
| **Sub-totals** | **115,528** | **20,634** | **48,858** | **(9,207)** | **5,053** | **83,149** |
| **Endowment** | | | | | | |
| Feeney Endowment | 12,690 | — | — | — | 846 | 13,536 |
| Higgins Endowment | — | — | — | 7,524 | — | 7,524 |
| **Sub-totals** | **12,690** | — | — | **7,524** | **846** | **21,060** |

## THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## NOTES TO THE ACCOUNTS (continued)

### Restricted fund purposes:

- **8th Battalion Royal Warwickshire Regimental fund** result of public fund raising for the conservation of the war memorials.
- **Weaver fund** is towards youth work at Aston Parish Church.
- **Allen Short Memorial Bell fund** was a bequest towards the conservation of the bells.
- **Khotra fund** is towards building a church in India.
- **Hymnbook fund** is towards the purchase of new hymnbooks as and when required.
- **Malawi fund** was money collected towards the BDF Malawi fund.
- **Somme fund** consists of money collected for the Somme centenary, with grants which are being discussed with the provider.
- **Tithe redemption fund** is towards repair to the church chancel.
- **APC Centre toilet refurbishment** is towards the refurbishment of the toilets at the Church Centre.
- **APC Restoration fund** is from voluntary income towards the maintenance & restoration of Aston Parish Church.
- **APC Restoration - Bells** is a fund towards the maintenance & upkeep of the bells at Aston Parish Church.
- **APC Restoration - East Windows** is towards the repair of the east window at Aston Parish Church.
- **APC Restoration - Lead Replacement** is towards the replacement and repair of the lead on Aston Parish Church.
- **APC Restoration - Spire** is towards restoration of the spire of Aston Parish Church.
- **APC Restoration - Toilets** is towards the refurbishment of the toilets at Aston Parish Church.

### Endowment Fund Purposes:

- **Feeney Endowment fund** for the repair of the Chancel and Chapel of the Parish Church of Aston and the Feeney monument and fittings in said Church.
- **Higgins Endowment fund** is Mr Alfred Higgins' gift in memory of his wife Annie, the sum to be invested to provide the capital to purchase new hymn books as and when needed.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 7. Staff costs

| | 2020 Total | 2019 Total |
|---|---|---|
| Wages & Salaries | 14,276 | 13,972 |
| Social Security Costs | 117 | 89 |
| Pension Costs | 72 | — |
| | **14,465** | **14,061** |
| The average number of employees | 2 | 2 |

During the year, no employee earned £60,000 per annum or more.

There are no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

## 8. Fixed assets for use by PCC

| | | Curate's house | Heater | Total |
|---|---|---|---|---|
| Cost or Valuation | At 1 January 2020 | 125,000 | 13,488 | 138,488 |
| | Additions | — | — | — |
| | Revaluation Gain / (Loss) | — | — | — |
| | At 31 December 2020 | 125,000 | 13,488 | 138,488 |
| Depreciation | At 1 January 2020 | — | 337 | 337 |
| | Charge for the year | — | 1349 | 1,349 |
| | Disposal | — | — | — |
| | | — | 1,686 | 1,686 |
| Net Book Value | At 31 December 2020 | 125,000 | 11,802 | 136,802 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

NOTES TO THE ACCOUNTS (continued)

## 9. Cash at bank and in hand

| | 2020 Total | 2019 Total |
|---|---|---|
| Current Account (APC & St James) | 7,506 | 2,944 |
| Current Account (St Matthews) | 16,492 | 10,153 |
| Current Account (APC Centre) | 728 | 4,961 |
| Petty Cash | 126 | 82 |
| | 24,852 | 18,140 |
| **Short-Term Deposits** | | |
| HSBC Deposit Account | 5,100 | 5,095 |
| CCLA 2181D | 258 | 257 |
| CCLA 7001D | 3,495 | 3,604 |
| Diocesan Decorating Fund | 8,280 | 5,280 |
| | 17,133 | 14,236 |
| **Group / Fund Accounts:** | | |
| CAF APC Restoration Account | 70,887 | 98,839 |
| CAF Clergy Housing Account | 7,704 | 7,678 |
| CAF Traidcraft Store | 1,683 | 1632 |
| CAF Weaver | 2,356 | 1,416 |
| CAF Khotra | 5,633 | 5,693 |
| | 88,263 | 115,258 |
| **Total Cash At Bank & In Hand** | **130,247** | **147,634** |

## 10. Investments

| | Market value 1 January | Additions | Revaluation gain / (loss) | **Market Value – 31 December** |
|---|---|---|---|---|
| CCLA Higgins Endowment | 7,054 | — | 470 | 7,524 |
| CCLA Feeney Endowment | 12,690 | — | 846 | 13,536 |
| CCLA Allen Short Memorial Bell | 10,168 | — | 678 | 10,846 |
| CCLA Winifred | 26,042 | 789 | 1,779 | 28,609 |
| CCLA Amy Rice Bequest | 12,441 | — | 829 | 13,270 |
| CCLA St James Building | 3,067 | — | 204 | 3,271 |
| CCLA Tithe Redemption | 22,857 | 692 | 1,561 | 25,110 |
| CCLA 8th Battn Royal Warwickshire | 24,490 | — | 2,344 | 26,834 |
| CCLA APC Floor & Heating | 17,114 | — | 1,141 | 18,255 |
| | | — | | |
| | 135,924 | 1,481 | 9,852 | 147,257 |

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ASTON AND NECHELLS

## NOTES TO THE ACCOUNTS (continued)

## 11. Stock

| | Total |
|---|---|
| Cost: | |
| Brought forward 1st December 2020 | 40 |
| Additions | — |
| Disposals | (40) |
| Book Value 31st December 2020 | — |

## 12. Debtors

| | 2020 Total | 2019 Total |
|---|---|---|
| Trade Debtors | 6,958 | 9,185 |
| Other Debtors | 8,759 | 15,013 |
| Total Prepayments | 90 | — |
| **Total Debtors & Prepayments** | **15,807** | **24,198** |

## 13. Creditors

| | 2020 Total | 2019 Total |
|---|---|---|
| **Church Liabilities:** | | |
| Other Creditors | 4,627 | 12,430 |
| Accruals | 3,450 | 3,354 |
| Agency Collections | 73 | — |
| **Total Liabilities** | **8,150** | **15,784** |
| Deferred Income | — | — |
| **Total Liabilities & Deferred Income** | **8,150** | **15,784** |