

Tidenham Parochial Church Council

Trustees' Annual Report and Accounts
for the year ended 31 December 2021

Registered Charity Number 1158940

Tidenham Parochial Church Council

Trustees' Annual Report and Financial Statements for the year ended 31 December 2021

Contents

Page

2-8	Report of the trustees
9	Independent examiner's report
10	Receipts and payments account
11	Statement of assets and liabilities
12-17	Notes to the financial statements

Tidenham Parochial Church Council

Full Name: The Parochial Church Council (PCC) of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut (Parish of Tidenham).

Working Name: Tidenham PCC

Location: The Ecclesiastical Parish of Tidenham is located in Gloucestershire in the south part of the Forest of Dean District Council, between the Rivers Severn and Wye, and adjacent to Chepstow. It is part of Forest South Deanery, within the Church of England's Diocese of Gloucester. There are 3 church buildings: -

- St Mary and St Peter, Tidenham Lane, Tidenham. NP16 7JQ
- St Luke's, Coleford Road, Tutshill. NP16 7PT
- St Michael and All Angels, Tidenham Chase. NP16 7JW

Charitable Status: The PCC of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut was registered with the Charity Commissioners on 23rd October 2014. It previously had *excepted charity* status.

Registered charity number: 1158940

Address for correspondence: Tidenham Vicarage, Gloucester Road, Tutshill, CHEPSTOW NP16 7DH

PCC members who have served from 1st January 2021 until 30th April 2022 are: -

Ex officio members:

Office	Name	Dates	Position held
<i>Incumbent</i>	Revd David Treharne		Chair
<i>Curate</i>	Revd Janice Hamilton	(Until 31 July 2021)	
<i>Curate</i>	Revd Nicki Bullivant		
<i>Churchwarden</i>	Prof Brian Duerden CBE		Vice chair
<i>Churchwarden</i>	Miss Nicholette Flatman		Vice chair
<i>Reader</i>	Mrs Fiona Gardiner		
<i>Reader</i>	Mr James Parsons		Deanery Synod representative
Lay members:			
	Mr Ewen Hamilton	(Until 22 July 2021)	Treasurer (until 22 July 2021)
	Mr John Dempsey (Co-opted)	(From 26 June 2021 until 05 March 2022)	Treasurer (from 22 July 2021 until he resigned on 05 March 2022)
	Mr Iain Gardiner		Secretary
	Dr Emma Phillips		Deanery Synod representative
	Mrs Molly Mayo	(Co-opted)	Deanery Synod representative
	Mr John-Ross Henderson	(Co-opted until elected at APCM 25 April 2021)	Health & Safety Advisor (from 01 August 2021)
	Ms Marilyn Henderson		Parish Safeguarding Officer
	Mr Peter Jones		
	Mrs Polly Morgan	(From APCM 25 April 2021)	
	Mr Andrew Palmer		
	Mr Ethan Richards	(From APCM 25 April 2021)	
	Mr Robin Riordan		
	Mrs Melanie Walton	(Until 07 October 2021)	
	Miss Chantelle Wynn		

Independent examiner: Andrew Royle

Tidenham Parochial Church Council

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Tidenham Parochial Church Council (The PCC) is a body corporate established by the Church of England. All PCCs are governed by two pieces of Church of England legislation, called Measures:

- the Parochial Church Measure (1956) as amended and
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). They were revised in 2011 and completely rewritten in 2019, coming into effect on 1st January 2020.

Aims and purposes

All PCC members are Trustees of the charity. The PCC is responsible for: -

- co-operating with the incumbent in promoting in Tidenham parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical for the public benefit.
- making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

Objectives and activities

The PCC seeks to promote the whole mission of the church by engaging in activities including: -

- the holding of regular public worship services open to all;
- the provision of sacred space for personal prayer and contemplation;
- pastoral work including visiting the sick and bereaved;
- teaching Christianity by sermons, courses and small groups;
- taking Christian assemblies in local schools;
- provision of children and youth activities with a Christian ethos;
- promoting Christianity through staging other events and meetings;
- carrying out the mission of the Church by the provision of activities for senior citizens, parents and other special needs groups;
- regular provision of a parish magazine to show community and church ideas and activities;
- supporting other charities in the UK and overseas.

Grant making is not a primary activity. However as part of its charitable purpose of promoting the whole mission of the Church, the PCC makes grants to other charitable organisations with complementary activities which help us achieve our purpose.

Public Benefit - - Engaging with the community

In planning the activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Built into the parish vision is a commitment to 'doing relationship well' and therefore a strong emphasis is placed on building community, loving engagement and wellbeing within the Parish. In particular we try to enable ordinary people to live out their faith as part of our parish community through: -

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- volunteering and loving service day by day

PCC Structure

The method of appointment of PCC members is set out in the Church Representation Rules. It consists of both ex-officio and elected members, and all members have full charity trustee responsibilities.

Ex-Officio PCC members

Tidenham PCC consists of the following ex officio members: the vicar, two churchwardens, curates, readers and Deanery Synod Representatives.

Tidenham Parochial Church Council

Forest South Deanery Synod

Three church members are elected every three years at the APCM to sit on Forest South Deanery Synod and become ex-officio members of the PCC. This provides the PCC with an important link between the parish and the wider structures of the Church. Deanery Synod members were elected at the 2020 APCM for a 3-year term.

Electing PCC members

In addition, twelve ordinary PCC members are elected at the Annual Parochial Church Meeting (APCM) by those members of the congregation who are on the church electoral roll of the parish. The APCM must be well advertised and held by 31 May each year using a standard agenda. It was duly held in Tidenham church on Sunday 25 April 2021. PCC members are also elected for a 3-year term, with a third of members elected each year. The PCC may co-opt up to two additional members as necessary.

Church Electoral Roll of Tidenham Parish

All those who attend services in the Parish are encouraged to register on the Church Electoral Roll, which is reviewed each year by the PCC prior to the APCM. Church members are encouraged to stand for election to the PCC, if they have the appropriate gifts, skills and commitment to contribute to the spiritual life of the parish and the management of the church's affairs.

The Church Representation Rules require each PCC to create a completely new church electoral roll every six years, and this was duly achieved during January and February 2019 in advance of the 2019 APCM.

At 01 January 2021 there were 189 people on the church electoral roll, of whom 144 lived in the parish. The roll was revised in April 2021 in advance of the scheduled APCM. At 31 December 2021 there were 182 people on the church electoral roll, of whom 137 live in the parish.

PCC Management

PCC Meetings and sub-committees

The full PCC met ten times during 2021 (four in person and 6 times via Zoom) with an average attendance of 77%. Safeguarding, health and safety, and data protection are mandatory topics for the agenda. Once signed the Minutes are public documents and are available from the PCC Secretary. Highlights of the PCC meetings are published in the Link church magazine.

Given its wide responsibilities the PCC has a number of committees, each dealing with a particular aspect of parish life. These sub-committees, which include buildings, finance and charity giving, are responsible to the PCC and report back to it regularly.

The PCC has also authorised certain church members to be responsible for particular areas of church activity, such as safeguarding, health and safety, pastoral visiting, liaison with Tutshill Church of England primary school, visiting families to prepare for baptism, and care home services. The members of these committees and post holders are reviewed each year at the first PCC meeting after the APCM.

CHURCH BUILDINGS

To facilitate our activities it is important that we maintain the fabric of the three church buildings in the parish.

Tutshill church

The recently re-ordered main church building has required no significant work this year. The Servedy was completed, and work is progressing on the PA desk.

Tidenham church

Tidenham church has required no significant work this year. The PCC continued to investigate potential repairs to the tower and DAC requested we review our proposals for a faculty.

Tidenham Chase church

Chase church has required no significant work this year.

Tidenham Parochial Church Council

ACHIEVEMENTS AND PERFORMANCE

Covid 19 Crisis

Revd Treharne's small Covid working group originally set up in 2020 continued to review how the PCC should comply with the fast changing Covid Regulations taking account of the extensive guidance provided centrally by the Church of England, supplemented by information and guidance from Gloucester Diocese. Covid significantly impacted every aspect of normal church life and activities throughout the year. Church buildings were closed for many weeks, meeting fellow Christians was severely restricted or banned, church services moved online, and many church meetings were cancelled or held via Zoom. We had very limited face to face services in schools and care homes. Following the easing of UK Government restrictions, face to face public worship resumed on Easter Sunday 4 April with indoor services at Tidenham and Chase, and an outdoor service at Tutshill.

We continued to evolve new ways of being relevant to the community: -

- Zoom was used for a virtual Sunday morning coffee and chat time.
- Hard copy of weekly briefings and sermons was mailed out to those without access to the internet
- Some people who had connections with the parish, but now lived far away, were able to join our online services which they had not previously been able to do.

Public Benefit - Access to Church buildings

St Luke's Tutshill was open to the public on 3 days a week for personal prayer, and access to the other churches can be provided on request to the Administration Assistant or churchwardens. The churches may be used for community purposes. Local Schools can use the Church for regular acts of worship during term time and for other services during the year.

Public Benefit - Worship and Prayer

Public worship is conducted by those licensed and authorised to do so by the Bishop of Gloucester, which as well as the incumbent, curates and readers of Tidenham Parish on page 5, includes Revd David Rees, an Ordained Local Minister from St Briavels and Hewelsfield.

Until the imposition of Covid lockdowns in 2020, all three churches in the parish held a public Christian worship service each Sunday with additional services at Tutshill and Tidenham during the week.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and, through funeral services, friends and family express their grief and give thanks for the life which is now complete in the world and to commend the person into God's keeping. We celebrated 5 baptisms; 8 weddings and we held 34 funerals in our churches and at local crematoria.

Parishioners are encouraged to learn about the Gospel, and to develop their knowledge and trust in Jesus, not only through teaching during services, but also by joining one of the small 'Life groups' which met regularly on weekdays via Zoom and latterly in person to discuss the Christian faith and how it affects their lives. The annual quiet day usually organised in Spring at Ty Mawr Convent, had to be cancelled for a second year.

Public Benefit - Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. The ordained ministers are assisted in the pastoral work by a pastoral visiting team. Their usual activities, providing pastoral care in local hospitals and via home visits to the bereaved, sick, elderly and housebound, all had to stop, but in their place an expanded pastoral team of over 25 people maintained connections and offered support to church and community members. We were still unable to hold any of the monthly lunches at the local Woodcroft Christian Centre, which offered social activity for senior residents of the parish, and we were unable to restart the fortnightly visits to a local care home.

Online and latterly in person activities were run for children and teenagers to help them explore Christianity in a fun and engaging way. We managed to hold regular virtual and latterly in person sessions for our Parish baby and toddlers groups.

Tidenham Parochial Church Council

Mission and Evangelism

An ordained Pioneer Minister concluded her time in the parish in August and handed over her duties at Sedbury Space to a new team.

The PCC's commitment to Mission and evangelism was demonstrated by its implementation in 2021 of the conclusions of a small working party into future opportunities to expand the existing work in the parish. A new full-time Youth, Children and Families (YCF) Missioner began work at the start of the new school year in September, and a wholly new post of Wellbeing Chaplain started at the end of September.

The Parish produces a 'weekly briefing' for members and the wider community circulated on email, the Parish website and post to those with no access to online material. Easter and Christmas cards designed by members of the congregation were again delivered to every home in the Parish. YouTube and Facebook posts reached well beyond the usual church membership.

The Link, our parish magazine, has had to become a predominantly online magazine issued 4 times this year.

The church website provides information about our church buildings, life events, contact details and a comprehensive calendar of events.

During the year, the PCC gave £1,373 (2020: £2,770) to a range of other charitable causes in the local community, nationally and throughout the world.

Ecumenical Relationships

As we are located right on the Welsh border, we are a member of the Chepstow-based Churches Together in Wales (Cytûn), participating in foodbank collections and Christians Against Poverty.

STAFF

Paid Staff

During 2021 the PCC employed a number of full and part-time staff, whose roles changed during the year:

- a part-time lay worker to lead the ministry to children and families was replaced in September by a full-time Youth, Children and Families (YCF) Missioner,
- a part-time Youth co-ordinator
- a part-time administration assistant *and*
- a new part-time post of *Wellbeing Chaplain* was created to address the many issues that have been highlighted by Covid. Following interviews the Chaplain started work in late September.

Volunteers

The PCC relies almost entirely on volunteers to carry out its objectives, and thanks them for all they do to make our church in the Parish of Tidenham the active and vibrant community that it is.

Tidenham Parochial Church Council

RISK MANAGEMENT

The PCC has a duty to identify and review the risks to which the church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against those risks. The Parish engages in activities with children and young people, and comes into contact with vulnerable people in the course of its pastoral ministry.

Safeguarding

The church engages in activities with children and young people and may come into contact with vulnerable people in the course of its pastoral ministry. The PCC has reconfirmed its acceptance of the House of Bishops' Safeguarding Policy and Parish Safeguarding Handbook. The PCC has a safeguarding policy for working with children and young adults and a separate safeguarding policy for working with vulnerable adults. These key policies are reviewed, revised and reissued each year, usually at the first PCC meeting after the APCM.

The Parish Safeguarding Officer (PSO) ensured that:

- All volunteers were subject to the safer recruitment procedure before commencing work
- Disclosure and Barring Service (DBS) certification was up to date
- All relevant training was provided.

There was one safeguarding incident during 2021, which was reported to all the relevant agencies.

Insurance

The PCC has insurance policies covering both its church buildings and its activities. It has comprehensive health and safety policies, which are reviewed each year, and a contract for the provision and annual maintenance of fire extinguishers in its buildings.

Data Protection

The PCC has always taken its responsibilities for data protection very seriously, and issued a privacy notice in January 2021 as part of its review of the church electoral roll. The PCC has reviewed the data it holds and believes it complies with the General Data Protection Regulations (GDPR) 2018. No data protection issues were recorded during 2021.

FINANCE REVIEW

As with most other areas of church life, our finances in 2021 have continued to be affected by the COVID-19 pandemic. The limitation of church services at the start of the year, along with the ongoing need to reduce cash handling, has significantly reduced income from collections. At £4,095 in 2021 this was a slight increase over £3,672 collected in 2020, but still 76% less than the £17,374 collected in 2019. This trend is likely to continue for the foreseeable future.

At £11,572 fee income from weddings and funerals was up £5,878 (103%) from 2020 and up £3,471 (43%) from 2019, as restrictions on such gatherings eased. Some of the church running costs decreased year on year due to the enforced reduction in activities, but not enough to avoid calling on the PCC's reserves, which exist for just such a time as this.

Total receipts (i.e. income) on the General Fund were £95,042 (2020: £86,698) (2019: £88,549), a 9% increase year on year. Total General Fund voluntary receipts of £80,092 (2020: £76,583) (2019: £77,119) increased by 4.6%, but without the £5.5k legacies in 2020 the increase over 2020 would have been £9,009 (12.7%). Income from the recovery of Gift Aid: £16,314 was up £3,873 (31%) over 2020 - £12,441.

Tidenham Parochial Church Council

The amount spent from the General Fund to provide Christian ministry throughout the parish was £91,560 (2020: £92,143) (2019: £88,812), a decrease of 0.6% year on year. Due to the Covid pandemic, the Diocese agreed to freeze the cost of the parish share, much of which pays indirectly for clergy stipends, pensions, housing and training, and so we paid £64,428 (2020: £64,427) (2019: £60,780). Church running costs were up 23% at £19,805 (2020: £16,046) (2019: £17,956) including utilities of £7495, (2020:£4,999) (2019: £5,357) and insurance of £4296 (2020: £3,931) (2019: £3,854). SSE subsequently refunded us £3843 due to overcharging us in 2021. This will be shown in the 2022 accounts. There were no Building repairs and improvements paid from the General Fund in 2021.

The net result was that General Fund receipts exceeded payments by £3,482, bringing the balance on the General Fund at 31 December 2021 to £33,082 (2020: £29,600) (2019: £35,045).

Reserves Policy. After a thorough review, PCC revised its General Fund reserves policy in December 2021. The new Reserves policy requires PCC to keep a reserve of £20,000 in its General Fund, and £5k between our main restricted funds: YCF and Wellbeing Project.

Restricted funds

1. The fund made up of grants and other voluntary income to support youth, children and families (YCF) ministry stood at £62,867 (2020: £57,210) (2019: £41,955) at year end, thanks to the financial support of donors and particularly grant-making charities, from whom grants of £31,000 were received in 2021.
2. The fund for the project to refurbish and develop the interior of St. Luke's Church, Tutshill paid Cymru Kitchens £18,210 in December for the new servery completed in autumn 2021, and £1958 towards the cost of the new sound desk. We received a further £11,595 including donations and a grant towards the remaining works. At year end the balance was £14,331 (2020: £24,168) (2019: £18,474).
3. The new fund made up of grants and other voluntary income to support the new Wellbeing Project stood at £19,325 at the year end.
4. The PCC also paid fees of £1,296 for the conservation engineer's report on Tidenham tower roof, which the DAC requested as part of the faculty process. This cost was met by the restricted and designated funds for buildings maintenance and development. At the end of the year these funds stood at £10,422 (2020: £3,409) (2019: £3,463) restricted and £1951, (2020: £2,326) (2019: £3,335) designated.

Total Receipts and Payments Summary (i.e. Including all restricted and unrestricted funds)

Total receipts for 2021 were £179,336 (2020: £145,042) (2019: £207,346) and

Total payments for 2021 were £150,071 (2020: £130,810) (2019: £319,840).

Total cash funds at the year-end were **£159,353** (2020: £130,581) (2019: £116,349), held with Lloyds Bank, Monmouthshire Building Society and CBF Church of England deposit funds.

This Annual Report and the Annual Accounts for 2021 were approved by the PCC on 24 May 2022 and signed on their behalf:

David Treharne (electronically signed)

Revd David Treharne,
Chair

Tidenham Parochial Church Council

Independent Examiner's Report to the Members of Tidenham Parochial Church Council

I report on the accounts for the year ended 31 December 2021 which are set out on pages 10 to 17.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Parochial Church Council ("**PCC**") are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("**the 2011 Act**") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andy Royle

15 Tylers Way
Sedbury
NP16 7AB

Date: 6th September 2022

Tidenham Parochial Church Council

Receipts and payments account for the year ended 31 December 2021

	Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
RECEIPTS							
Voluntary receipts:							
Planned giving		46,222	-	19,390	65,612	50,137	48,571
Collections at services		4,085	-	-	4,085	3,672	17,374
All other giving and voluntary receipts		13,471	-	14,726	28,197	13,229	20,244
Gift Aid recovered		16,314	-	7,358	23,672	14,743	17,856
Legacies		-	-	-	-	6,000	-
Grants	2	-	-	35,900	35,900	46,036	83,318
		<u>80,092</u>	<u>-</u>	<u>77,374</u>	<u>157,466</u>	<u>133,817</u>	<u>187,363</u>
Activities for generating funds:							
Gross income from fundraising activities		613	-	1,497	2,110	229	4,568
Investment income:							
Dividends and interest		16	-	422	439	705	1,053
Church activities:							
Fees for weddings and funerals		11,572	-	-	11,572	5,694	8,101
Gross income from trading	3	2,611	-	-	2,611	2,629	6,096
Other incoming resources:							
Other income	4	138	-	5,000	5,138	1,968	165
Total receipts		<u>95,042</u>	<u>-</u>	<u>84,294</u>	<u>179,336</u>	<u>145,042</u>	<u>207,346</u>
PAYMENTS							
Church activities:							
Mission giving and donations		1,673	-	-	1,673	2,770	4,242
Diocesan parish share contribution		64,428	-	-	64,428	64,427	60,780
Salaries, wages and honoraria	6	1,630	-	32,220	33,850	27,978	27,346
Clergy and staff expenses		1,999	-	286	2,285	2,355	3,843
Mission and evangelism costs	7	810	-	971	1,781	2,010	3,714
Church running expenses	8	12,310	375	2,601	15,286	12,399	33,515
Utility bills		7,495	-	-	7,495	4,999	5,357
Cost of trading	9	753	-	-	753	249	6,713
Major repairs to church buildings		-	-	1,296	1,296	7,498	1,931
Improvements to church buildings		-	-	21,225	21,225	5,542	171,531
		<u>91,097</u>	<u>375</u>	<u>58,598</u>	<u>150,071</u>	<u>130,227</u>	<u>318,972</u>
Costs of generating income:							
Fund-raising activities		7	-	30	38	-	127
Governance costs:							
Governance costs		456	-	-	456	583	741
Other expenditure:							
Other expenditure		-	-	-	-	-	-
Total payments		<u>91,560</u>	<u>375</u>	<u>58,628</u>	<u>150,564</u>	<u>130,810</u>	<u>319,840</u>
(Shortfall) / Excess of receipts over payments		3,482	(375)	25,665	28,772	14,232	(112,494)
Transfers between funds	10	-	-	-	-	-	-
Cash at bank and in hand at 01 January 2021		29,600	2,326	98,655	130,581	116,349	228,843
Cash at bank and in hand at 31 December 2021		<u>33,082</u>	<u>1,951</u>	<u>124,320</u>	<u>159,353</u>	<u>130,581</u>	<u>116,349</u>

Tidenham Parochial Church Council

Statement of Assets and Liabilities for the year ended 31 December 2021

Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Cash Funds						
Lloyds bank accounts	33,060	1,951	63,773	98,785	70,445	56,918
Monmouthshire Building Society	-	-	15,690	15,690	15,628	15,551
CBF deposit accounts	20,794	-	24,085	44,879	44,508	43,880
10	<u>53,854</u>	<u>1,951</u>	<u>103,548</u>	<u>159,354</u>	<u>130,581</u>	<u>116,349</u>
Other monetary assets						
Income tax recoverable	668	-	26	694	3,748	3,456
Supplier refunds receivable	6,877	-	-	6,877	2,868	2,040
	<u>7,546</u>	<u>-</u>	<u>26</u>	<u>7,571</u>	<u>6,616</u>	<u>5,496</u>
Liabilities						
Income tax payable	-	-	-	-	-	-
Supplier invoices payable	637	-	1,999	2,636	23	737
Retentions on building works	-	-	-	-	-	3,744
Accrued utilities charges	701	-	-	701	279	768
Vicar and staff expenses payable	-	-	-	-	495	204
	<u>1,338</u>	<u>-</u>	<u>1,999</u>	<u>3,337</u>	<u>797</u>	<u>5,453</u>
				2021	2020	2019
				£	£	£
Charitable trusts at market value						
Mary Burder churchyard fund				8,888	12,784	11,935
Nolan lych gate fund				2,904	2,540	2,372
Chancel repair fund				468	423	397
				<u>12,259</u>	<u>15,747</u>	<u>14,704</u>

The charitable trusts are administered by the Gloucester Diocesan Trust as endowment funds and must be retained.

Only the income arising from each fund is available for use by the PCC and is restricted to the purposes specified in note 10.

Notes to the Financial Statements

1. Accounting policies

(i) Basis of accounting

As the PCC's gross income is below £250,000 the PCC has made use of the exemption in s.133 of the Charities Act 2011 to prepare a receipts and payments account and a statement of assets and liabilities. Receipts are included as received and expenditure when irrevocably paid. The financial statements are therefore not prepared on an accruals basis, and thus are outside the scope of the Charities SORP (FRS 102).

The financial statements are prepared in accordance with the Church Accounting Regulations 2006. They include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

(ii) Fund accounting

Restricted funds represent income which can only be spent for specific purposes, which are set out in note 10. The restrictions arise when specified by a donor, or when funds are raised for a specific purpose.

Unrestricted funds represent the remaining funds of the PCC which are not restricted, and may be spent as the PCC wishes in accordance with the objectives of the charity. The PCC may designate certain unrestricted funds for particular uses, such as an upcoming project, and such designated funds are not included in its free reserves.

2. Grants

During the year the PCC received the following grants:

- (i) Sylvanus Lysons Charity: £21,000 towards the Youth, children and families ministry
- (ii) Joseph Rank Trust: £10,000 towards the Youth, children and families ministry
- (iii) Barnwood Trust: £4,900 towards reordering Tutshill church.

3. Gross income from trading

	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Parish magazine sales	950	-	-	950	1,376	1,494
Parish magazine advertising	1,614	-	-	1,614	930	1,516
Parish weekend	-	-	-	-	-	1,855
Income from letting of building	47	-	-	47	62	-
Tutshill Toddlers Group	-	-	-	-	261	1,231
	<u>2,611</u>	<u>-</u>	<u>-</u>	<u>2,611</u>	<u>2,629</u>	<u>6,096</u>

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

4. Other income

	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Wayleave	118	-	-	118	118	118
Insurance claims	-	-	-	-	1,849	-
Capital received from CBF Mary Burder charitable trust	-	-	5,000	5,000	-	-
Other	20	-	-	20	-	47
TOTAL	138	-	5,000	5,138	1,968	165

5. Trustee's remuneration and benefits

The remuneration paid to members of the PCC for carrying out their duties as trustees was £nil (2020: £nil).

Mr Ethan Richards received remuneration of £6,655 (2020: £6,524) and pension contributions of £NIL (2020: NIL) in his capacity as part-time Youth Co-ordinator.

Revd Nicki Bullivant received remuneration of £3,447 (2020: NIL) and pension contributions of £123 (2020: NIL) in her capacity as part-time Wellbeing Chaplain.

The amount paid to members of the PCC for personal expenses whilst carrying out their duties as trustees was £nil (2020: £nil).

6. Staff costs

	2021 £	2020 £
Wages and salaries	32,326	26,577
Employer's contribution to defined contribution pension scheme	1,523	1,401
	33,849	27,978

	2021	2020
The average number of employees during the year was:		
Part-time	3	3

No employees received employee benefits of more than £60,000 during the year.

Tidenham Parochial Church Council

Notes to the financial statements (Continued)

7. Mission and evangelism costs

	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Youth, children and families ministry	-	-	971	971	1,650	2,617
Discipleship	733	-	-	733	31	54
Outreach	61	-	-	61	98	842
Other expenses	15	-	-	15	231	201
	<u>809</u>	<u>-</u>	<u>971</u>	<u>1,780</u>	<u>2,010</u>	<u>3,714</u>

8. Church running expenses

	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Insurance	4,150	-	-	4,150	3,931	3,854
Church maintenance	1,268	375	-	1,643	1,350	753
Furniture	-	-	-	-	418	14,030
Audio-visual equipment	607	-	207	814	851	6,356
Upkeep of services	940	-	899	1,839	2,192	4,400
Upkeep of churchyards	1,994	-	1,495	3,489	1,716	1,865
Other church running expenses	3,351	-	-	3,351	1,941	2,257
	<u>12,310</u>	<u>375</u>	<u>2,601</u>	<u>15,286</u>	<u>12,399</u>	<u>33,515</u>
Church utility bills	7,495	-	-	7,495	4,999	5,357
	<u>19,805</u>	<u>375</u>	<u>2,601</u>	<u>22,781</u>	<u>17,398</u>	<u>38,872</u>

Upkeep of churchyards includes £440 for the removal of a dangerous holly tree at Chase met from General Fund; £1,495 for the levelling out of ground at Chase church, which was met from the accumulated income from the Mary Burder churchyard fund.

Upkeep of services includes £498 for a new votive stand.

Other church running expenses includes £714 for a new church photocopier, £439 for a laptop and phone for the Admin Assistant.

9. Cost of trading

	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £	Total 2019 £
Parish magazine	748	-	-	748	249	1,233
Parish weekend	-	-	-	-	-	5,480
Other costs	5	-	-	5	-	-
	<u>753</u>	<u>-</u>	<u>-</u>	<u>753</u>	<u>249</u>	<u>6,713</u>

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

10. Funds

The movements in funds during the year were as follows.

	Balance at 1 January £	Receipts £	Payments £	Transfers £	Balance at 31 December £
Unrestricted general fund	29,600	95,042	(91,560)	-	33,082
Unrestricted funds designated to:					
Buildings maintenance and development	2,326	-	(375)	-	1,951
	-	-	-	-	-
Restricted funds					
Buildings maintenance and development	3,408	8,319	(1,305)	-	10,422
Youth, children & families fund	57,210	35,566	(29,909)	-	62,867
Wellbeing Project	0	23,071	(3,746)	-	19,325
Tutshill church reordering fund	24,167	11,595	(21,431)	-	14,331
Tutshill toddlers group	1,125	-	(5)	-	1,120
Sedbury toddlers group	361	-	(19)	-	341
New Baby Group	0	371	(219)	-	152
The Well	1,141	23	-	-	1,164
Funds donated for the following purposes:					
Notice boards (2014)	274	-	-	-	274
Tutshill churchyard bench (2016)	552	-	-	-	552
Tidenham church developments (2016)	561	-	-	-	561
Funds derived from closure of charitable trusts:-					
Vicar's discretionary fund	781	-	-	-	781
Tidenham graves	1846	-	-	-	1846
Tutshill graves	380	-	-	-	380
Funds derived from charitable trusts:					
Mary Burder churchyard fund	1045	5,262	(1,495)	-	4812
Nolan lych gate fund	455	58	-	-	513
Chancel repair fund	71	28	-	-	99
	93,377	84,293	(58,129)	-	119,541
Vicar and wardens' charitable trust administered by the PCC	5,276	3	(498)	-	4,781
PCC restricted funds Total	98,653	84,296	(58,627)	-	124,322
Total Funds	130,579	179,338	(150,562)	-	159,355

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

10. Funds (*continued*)

The origin and purpose of each restricted fund is as follows:

Youth, children and families fund:	Money raised for the provision of Christian ministry specifically directed towards children, families with children, and teenagers in the Parish of Tidenham.
Wellbeing Project:	Money received towards the costs of improving the wellbeing of people in the Parish of Tidenham.
Buildings maintenance and development	Money raised from donations, grants and fund-raising events towards the maintenance and development of the church buildings and installed fixtures.
Tutshill church reordering fund:	Money raised from donations, grants and fund-raising events towards the ongoing project to repair and develop the internal space of Tutshill church to enhance future use.
Tutshill toddlers group:	Receipts from users of Tutshill toddlers group to meet the costs of running the group
Sedbury toddlers group:	Funds raised through donations and fund-raising events for the purpose of running the Sedbury toddlers group
New Baby group:	Funds raised through donations and fund-raising events for the purpose of running the New Baby group
The Well	Funds raised through donations and grants to meet the costs of running The Well
Notice boards	Donations received toward the purchase of notice boards at all three churches
Tutshill churchyard bench:	The surplus remaining from a donation to purchase the bench in Tutshill churchyard
Tidenham church developments:	A donation made towards the future development of Tidenham church
Vicar's Discretionary Fund:	Money from the closure of the F Grace trust to be used at the discretion of the vicar for the benefit of the poor of the parish.

Tidenham Parochial Church Council

Notes to the financial statements

(continued)

10. Funds *(continued)*

Mary Burder churchyard fund:	Income from the charitable trust for the upkeep of the Burder graves in Chase churchyard and the churchyard in general
Nolan lych gate fund:	Income from the charitable trust for the preservation of the lych gate at Tidenham church
Tidenham Graves fund:	Money from the closure of the MJ Grace trust, the Mary Brett trust, and the Seys Bequest trust to be used for the upkeep of Tidenham churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood and the Seya family monuments, vault and window brass.
Tutshill Graves fund:	Money from the closure of the MJ Grace trust and the Mary Brett trust, to be used for the upkeep of Tutshill churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood.
Chancel repair fund:	Income from a charitable trust for the upkeep of the chancel fabric at Tidenham church

The following transfer has been made into the Mary Burder churchyard fund:

During January 2021 £5,000 was transferred from the Burder Trust administered by Gloucester Diocese Board of Finance to the Mary Burder churchyard restricted fund for the purpose of improving the graveyard at Tidenham Chase church.