

Parochial Church Council of
St Swithin's Church Lincoln

Report and Accounts

Year ended 31 December 2020

ST SWITHIN'S LINCOLN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER

2020

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Legal and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of St Swithin Lincoln, Diocese of Lincoln

Correspondence Address: St. Swithin's Church, The Salhouse, Free School Lane, LN2 1EY

The St. Swithin's PCC is a charity registered with the Charity Commission, registered number 1162338.

St. Swithin's banks with Natwest Bank, High Street, Lincoln.

St. Swithin's PCC Independent Examiner is Mrs Nicola Lenton of Dexter and Sharpe Chartered Certified Accountants The Old Vicarage Church Close, Boston, Lincs. PE21 6NA

Charitable Objects

The primary aims of the Trust are to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical. For us specifically this means we aim to be an Anglican church which plays our part in seeking to help people encounter the LOVE>of God, LIVE>in the way of Jesus and GO>in the power of the Spirit to see lives changed and communities transformed. We exist to be a city centre resourcing church.

We are seeking to build a community of people who are exploring and going deeper in their understanding, knowledge and experience of God: Father, Son & Holy Spirit. We are a community of people influenced by Jesus. A community for whom Acts 2:42-47 and John 10:10 has been influential in our desire to be marked by audacious faith, hospitality, generosity, simplicity, unity and fun.

Our hope is that:

a. amongst us people will find a welcome and safe place to explore faith and their own identity while receiving love, acceptance, support and encouragement in life,

and that;

b. we will be good news to the parish, city and region by partnering with others to see social transformation,

and that;

c. in time we will be able to resource other churches and plant other churches thus passing on the baton.

In particular, though not exclusively, we have a focus on reaching the younger generations - children and families, young people, students and young adults. To do this effectively, we recognise we need a church of all ages joining, praying, serving and giving.

We focussed our activities and resources in 2020 into defined ministry areas as follows:

- Rising Generations - covering our work with all under 18's and families with children.
- 18-25's - Ministry work aimed at those in the 18-25 age bracket, including local students from the 2 universities in the city providing mentoring and pastoral support and regular 'Gatherings' to build social networks.
- Love Your Neighbour - outreach ministry providing food to those most impacted by COVID, delivering friendship through our Phone Friends service and providing mental Health Crisis support through the Nightlight Cafe.

- Alpha - Evangelistic outreach running in a variety of contexts in the city and beyond.
- Leadership development - investment in leadership training for those willing to take a year out to go deeper into their faith and receive training in theology and leadership skills. This year we are providing training to those in the wider church hoping to explore their leadership skills.
- Neighbourhubs launched at the start of the pandemic to connect people virtually with those closest geographically to them for support and regular connection.
- Services - 3 Sunday services providing diverse opportunities for Christians to meet and worship both online and in person when able to do so.
- Worship - investing in developing musicians and technicians to grow our expression of worship

Resources and Financial Activities

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 along with the FRS 102 SORP 2019.

Staffing

In 2020 there were 9 paid employees at St Swithin's, (in addition to the Vicar, the Curate, Ordinands and the Leadership Development Year students). 3 of these roles are fully funded by the SDF with a further 3 roles being partially funded through the SDF grant programme.

- In February 2020 the full-time Youth and Childrens Pastor left. The role was delivered through volunteers and has been partially filled through the recruitment of a full-time Youth Pastor in September 2020 with Leadership Development students also playing their part in developing this ministry.
- New SDF funded roles in 2020 were a part-time Fundraiser and a part-time Church Planting Research and Development Manager which were appointed in March 2020.
- A part time 18-25s worker was appointed through the SDF programme in September 2020.

In terms of financial resources, the main income continues to be voluntary donations from the congregation of St. Swithin's. Some of the salaried roles within the structure were dependent on external grants and will be for the next 4 years. We will continue to seek external investment through charitable funds whose priorities and charitable objectives align clearly with our own.

The Salthouse

The Diocese purchased the Salthouse & contributed £600k to the refurb, a total of £1.1M to the project; St Swithin's have committed £200k for Phase 1 and fundraised for the remaining deficit on the refurb project.

The Salt House purchase went through on 13th August 2019 and works started the next day. It was purchased by the Diocese for £470k from the Co Op (original price £500,000, the £30k reduction on the asking price was to contribute to works needed that hadn't before been identified). This £30k 'saving' is therefore added to the refurb budget (now £1.53M). The Diocese has paid for legal fees and the initial planning request on top of this.

The building was split into phases of work to allow partial occupation while the remaining funds were raised in order to complete the refurbishment of the whole building. Phase 1 was completed with handover in October 2020. The majority of the funds held in the Restricted fund for the building works were then spent at the end of 2020 and early 2021.

Total expenditure by St Swithin's on the first stage of the building works and to allow occupation was as follows:

Total Restricted Funds saved towards Phase 1:

£313,304

This consisted of £253,304 gifts and funds raised towards the first Phase of refurbishment costs and £60,000 loan from the MCA repayable over 5 years.

Total free reserves to be allocated to Phase 1:

£40,000

In addition to this, the PCC approved expenditure of a further £40,000 from free reserves to meet all of the bills for this Phase.

Total funds raised for Phase 1

£353,304

At the beginning of 2021, we have spent £332,869 leaving a balance of £20,435 to pay towards the remainder of the Phase 1 works in 2021. We also have raised a further £9,000 towards the installation of a lift as part of Phase 2.

Phase 1 (the majority of works) secures a waterproof shell (new roof), and includes:

- full strip out and demolition
- structural and drainage repairs
- new windows throughout
- a refurbished ground floor fit out
- provision for sufficient phase 2 works on first floor to minimise rework in Phase 2
- minimum fire safety provision and heating to 1st floor as required by regulations and to stave off damp, and front-end design works for all phases plus fees.

Phase 2 secures the refurbishment and fit-out of the 1st floor for use. The first floor is the main open meeting space, youth room, 18-25's room and Older kids rooms along with an

open hospitality area. This space will be fully kitted out for functions and available to local bands and events for use. We plan to work with Lincoln College to allow creative arts students access to a performance space in the city centre.

All costs for Phase 1 have been met through:

- Funding from the Diocese
- Gift of £75,000 from CRT (Church Revitalisation Trust)
- Gifts from the congregation of £50,000
- A loan from MCA of £60,000 with repayment terms over 5 years. This was approved by the PCC and the repayment amount is equivalent to what we were spending on rent in other buildings. There is no rent to pay on the Salthouse.

Reserves Policy

The PCC recognise the importance of holding in reserve the equivalent of three months operating costs (being salaries and committed rent expenses) along with enough to meet a 10 percent tithe of unrestricted giving to the church, sufficient to cover the core activities of the charity should there be a shortfall in anticipated income. The figure for this is currently £60,000. The PCC also acknowledges in their reserves policy that they have a duty to expend any surplus income on activities that further the objectives of St. Swithin's within the year and not to build up reserves beyond the operating needs of the charity.

Free reserves at the end of 2020 were £121,183 of which £92,200 (including the £60,000 operational reserves) were Designated Funds.

Year End Position

In addition to the free reserves, we carried forward £22,049 of restricted funds into 2021.

Net income/ expenditure on unrestricted funds was £37,108 for 2020 and the net income/ expenditure on restricted funds was -£289,685, largely due to the spending of the restricted Salthouse funds as detailed in the Salthouse section of this report.

COVID 19

The PCC recognise that we are in a very fortunate position given the impact that the pandemic has had on many churches. Most of our giving is direct or via online and we were blessed to have seen no negative impact on giving in 2020 and as a result are satisfied that St Swithin's remains a going concern.

Vicar/ Chair of Trustees Report

2020 represented an enormous step-change in the way that we think about ourselves as a church. At the start of the year, our plans were based around taking occupation of the Salthouse and growing in-person ministry, huge celebrations and parties as we step into the next phase of our journey. What came instead were a series of events that caused us to reflect upon what it means to be church, physically separated but unified in spirit. What does the church really look like when you strip away the in-person activity and how do we grow and support each other when we can not even be in the same room?

As a church - we pivoted quickly. What could have been some down time for the team became our busiest season yet as we contacted everyone on our mailing list and in the parish to ensure that everyone was aware of the support and help available. We reorganised the church into 'Neighbourhubs', geographically centred hubs of practical and spiritual support for one another and a basis from which to support local communities. We also grappled with the technological challenges posed by broadcasting services and keeping people meaningfully connected. Finally, we launched a Phone Friends Scheme, groceries collection for the shielding and isolated and the setting up of a food distribution depot. This very quickly merged into Love Your Neighbour - a national initiative born through the necessities of the pandemic to feed and care for those that could not do so for themselves either through vulnerability of poverty. Working closely with the local primary schools, we started supporting their most vulnerable families.

We cannot conduct a review of 2020 without expressing gratitude to everyone who played their part in a significant stage of our growth to maturity as a body of people. From those that have faithfully led Neighbourhubs to those who have packed and delivered food. To the volunteers who have diligently engaged in various ministries - in spite of a deep desire never to use Zoom again. To those who have faithfully given of their time and their resources to continue to see the vision of transforming our city unfold.

We stepped into the Salthouse with a whisper rather than a bang but we have not been disappointed by the opportunities that have opened up to us through finally having a home to call our own. No longer nomads, we are establishing roots in ways we would not have dreamed possible this time last year. There is so much to be really thankful for. This review and plan hopes to build upon all that we have learned this year. The limitations of the pandemic have forced us to revisit what ministry will look like. Having breached the online barrier, we will continue to provide connection for people that usually cannot access church and having begun to provide for the physical needs of the city - we rightly ask, what next?

Ministry Reports:

Alpha

In 2020 we continued to deliver Alpha and quickly adjusted to delivering online during the first lockdown. There were 2 main lessons we have learned in 2020 for Alpha.

1. Alpha online really works in terms of seeing people come to faith, be filled with the Holy Spirit and getting plugged in to church.
2. Having a prayer rhythm as a wider church around Alpha is critical to seeing the continued growth and transformation of the participants

There is now an established prayer team led by Becky Bull who brings people together before the session to pray for specifics fed in by Beth. The team continues to adapt to delivering online and exploring new possibilities for delivering Alpha in creative ways. In addition to the St Swithin's Alpha, at the beginning of the year we sent a team to resource a church in Scunthorpe with their first Alpha course.

We have loved running Alpha at Lincoln College twice over this past year. Having got to know a number of students as part of our work on the chaplaincy team, our invitations have been well received and Alpha has run over 9 weeks in the Common Room on Wednesday lunchtimes. Despite lockdown No.3, we have seen our largest, most consistent and thought provoking course to date which we look forward to completing after the Easter break. Even whilst the college taught online, we were able to connect with students via the Welfare team's conference calls and remind them that we're still around and look forward to seeing them in person again soon.

Going forward into 2021 - we would like Alpha to be as inclusive as possible so that people are welcomed to come and ask questions about church and God and to work with more churches to develop Alpha online and create a really good hybrid of Alpha online and in person.

Prison Alpha

At the beginning of 2020, a small team continued to deliver Alpha in Lincoln Prison in partnership with the Chaplaincy there and saw 8 men join the course. Since the start of lockdown, access to the prison for our volunteer team has been suspended so the course could not continue.

Alpha

Total Attendees:	59
Volunteers:	29
Contexts:	5

Church Planting and Resourcing the Urban Church

2020 was a year of continued preparations and planning for a resourcing partnership with St Faith's, Lincoln, due to launch after Easter 2021 and St Mark's Grimsby due to launch in Autumn 2021. A lot of work has been going on in the background in preparation for the plant including realigning some key roles in the staff team and making the best use of resources provided for us by the SDF.

2021 should see a significant outflowing of both financial and personnel resources as we plant both locally and further afield. We have been accumulating a church planting fund which will help us to facilitate that and we hope that ministries developed through LYN can also be replicated as we go.

Community Hubs and Neighbourhubs

We started 2020 with several of our community hubs and midweek courses running as usual. However, at the start of the pandemic, we pivoted to instead group the congregation and those on the fringes of church around geographical locations. This was in part to facilitate the possibility of practical and pastoral support for one another in an easy and sustainable way and in part to help the church reach their local communities with offers of practical support and prayer in a de-centralised way.

These groups have become known as Neighbourhubs and at any one time there have been between 7 and 10 groups with between 8 and 30 people in each running across the county. With Sundays being largely online and the possibilities that have opened up through this learning - Neighbourhubs are increasingly seen as the 'key' unit in which community and belonging take place and we want to look to grow these as mission hubs in local communities.

Leadership Development

From January to August, our Leadership Development Year (LDY) students were Toby Harper-Lawrence, Mads Baker and Emma Harper-Lawrence. Toby and Mads have since taken on paid employment roles as the Youth Pastor and Young Adults Pastor respectively, funded by the SDF 5-year investment programme.

We have 3 LDY students going into 2021, Grace Tyas, Emily Stephenson and Angel Burton in the Worship, Rising Generations and Love Your Neighbour streams.

Lessons for the ministry area that we are taking into 2021 include recruiting for the year much earlier, working with ministry leads to develop a more comprehensive role profile for

the LDY students and proactively developing more opportunities for the students to step up into leadership.

We have also launched a leadership stream to support those in the congregation that want to purposely develop their leadership skills. This started with a 21 day prayer challenge, supporting people to pray into what God has for them in this coming season. The 21 day challenge was well received and resulted in some of the Leadership students that we currently have on the programme.

We also saw the launch of the Leadership Podcast, allowing us to prepare content for the wider growth of the church.

Love Your Neighbour

Coming into 2020, we were asking ourselves and God, what is next for HOME? Many of the parts of the ministry had come to a natural end and we were seeking God for what this would look like for 2021. The answer came to us in March as HTB invited us to consider setting up an emergency food depot and Phone Friends helpline to support those that needed it through lockdown.

We very quickly mobilised a team of staff and volunteers to pull together a plan of how this was to happen and with generous grants of £7,500 from the CRT and £4,000 from the Lincolnshire Community Foundation. Jim contacted local primary schools to ask how we could help families and we very quickly developed our Love Your Neighbour food depot. From delivering our first food parcel in April, we have now delivered over 1,300 packages of food across the city.

In July, the HTB initiative which had become known as Love Your Neighbour was approached to put in a bid for Government funding to provide food alongside employment help and debt advice. Mobilising 52 centres around England, of which St Swithin's is one, they were successful in securing £4 million of funding from the DCMS to continue the work until the end of 2021.

This has naturally provided some direction for Love Your Neighbour and, with the appointment of Paul Epton as Manager in October, we now have someone to take the whole project to the next level in 2021. Going forward, we hope to continue to create projects that provide real support to our community, provide a sense of community and belonging for those volunteering and continue to be bold. In the outworking of this vision.

Throughout the project this year, we have developed some key relationships with primary schools in and around Lincoln including Bishop King, Sir Francis Hill Community Primary

School, St Peter at Gowts Primary School and St Faith's Infant School and St Faith's Junior School in providing food deliveries for some of the most vulnerable families throughout the lockdowns and beyond. We are working closely with the Lincoln Food Partnership and Lincoln Foodbank in managing and supporting additional individuals in need of food deliveries.

We also supported Lincoln City Council and the Co-op in running errands for those housebound during the pandemic, including collecting essentials, prescriptions and running COVID tests to isolated patients.

We were also able to launch a Phone Friends Befriending helpline through which our team of volunteers made over 200 phone calls. In November 2020, we launched a Mental Health Crisis Intervention in partnership with Transform Lincoln and the NHS named Nightlight Crisis Cafe. This provides trained volunteers to support those in mental health crisis. Altogether in 2020 we supported over 30 people through these services.

Love Your Neighbour:

Funds raised: Lincolnshire Community Foundation £4,000

Anchor Trust	£7,500
Church Revitalisation Trust	£7,500
DCMS grant income	£9,171
Funds raised and goods donated	£15,000

Volunteers Mobilised:	68
Volunteer Hours:	5000
Errands Run:	25

Love Christmas

At the close of 2020 we also became involved with a Christmas campaign launched by the CRT called Love Christmas. As an extension of the Love Your Neighbour work, Love Christmas Lincoln delivered over 550 Christmas Hampers and 500 other gifts to people throughout the city to express love and invite them to engage with Christmas services. Through another generous gift from the CRT of £5,500, a generous gift of food from Lincolnshire Courts and some local giving, we were able to work with 4 other churches in the Diocese to distribute these gifts over the Christmas period.

Prayer

In 2020 we continued to press in to Kingdom Come as a focus of our corporate prayer life. Throughout lockdown and into 2021 - we continue to gain momentum in our Thursday evening sessions spending time waiting and listening to what God has to say to us. We continued to meet daily in order to pray as a staff team and also saw the development of the Alpha prayer team.

Rising Generations

The Rising Generations team have possibly faced the most significant challenges in maintaining momentum through lockdown and the subsequent restrictions on ministry plans made for 2020. The restrictions have prevented our hopes for larger gatherings of young people, looking to grow outreach and programmes into school.

We have piloted approaches, some of which worked and some which have not, to ensure engagement and make sure there were a variety of things for kids and youth to engage with.

As we go into 2021, our key challenges are maintaining the momentum we have gained and building community and connection as church continues online for the foreseeable future.

During 2020 we saw some growth, with 5 new children and youth connecting into the ministry. The team changed significantly as some stepped back and other new leaders emerged to support with online cell groups for specific school years, a youth online gaming hub and online Tuesday evening group for youth. A post Sunday morning group for children and younger youth has also worked well.

We saw midweek group attendance rise towards the end of the year as the groups became more established.

Rising Generations average weekly attendance

Youth hub attendance	4
Midweek attendance	17
Sunday Attendance	14
Team Members	28

18-25s

The 18-25s ministry continued to grow in 2020 with 22 new people joining the ministry and 54 individuals currently engaged with some form of mentoring.

There is a growing involvement of 18-25s in all areas of ministry, including youth and children, worship, Love Your Neighbour and increasingly 'production teams' (live streaming/ AV etc.) which is a growing need in St Swithin's.

A key learning point was around maintaining engagement of students once term has ended. Creating online small groups has helped to maintain momentum in the ministry and will be a definite carry forward to 2021.

Church Wardens Report

The Church Wardens have a duty to represent the laity and co-operate with the incumbent. They are responsible for two main areas – maintain the Inventory, Terrier and Log-book, and support the incumbent in the orderly running of the church.

Inventory - Maintain the inventory of the church treasure and other paraphernalia. We can confirm that all articles cited in the 2019 inventory have been accounted for in 2020. The Roman Altar, discovered in the footings for the foundations of the St. Swithin's church tower, was made a Deed of Gift to The Collection Museum of Lincoln under faculty, where it will be properly restored and curated for all to see. However, due to COVID-19 the altar has yet to be removed from the church.

Terrier - Maintain a full terrier of all land owned by the church. We can confirm that no land or property has been sold. First phase refurbishment works on the Salt House ground floor were completed in October and staff began live streaming services and hosting LYN food distribution and Crisis Café ministry works from the Salt House. Phase 1, though delayed due to COVID19 was however, completed on budget. The PCC approved a 5 year unsecured loan for £60k from Methodist Chapel Aid Ltd in support of Phase 1.

Quinquennial - The last Quinquennial Inspection of St Swithin's Church Building was held in 2015 and was supplemented by an earlier Roofs inspection in January the same year, also by the Diocesan Quinquennial architects, GMS. These reports confirmed that minimal repairs and maintenance had been performed since the 2009 QQI, and that major work is required to halt further deterioration and restore a watertight and structurally sound shell. A further survey was carried out by GMS in January 2017, following a significant failure of the lathe and plaster ceiling of the nave leading to the closure of the church on grounds of safety, pending essential repairs. Since that time, the church community has been using temporary spaces across the city in order to worship.

The next QQI is due Jan 2022.

Log-book - The wardens are also required to maintain a logbook to record all alterations, additions and repairs to, and other events affecting, the church, lands and articles recorded within the inventory and Terrier. Essential repairs to the church building were not started, and the Diocesan FD advised that financial constraints within the diocese may delay further expenditure on the Church – they had promised to commit £175k in 2019 for these mothballing works. A new timeframe for the Church repairs and re-ordering will need to be agreed with the diocese during 2021.

Supporting Jim & Vicky - It continues to be a privilege, along with the rest of the PCC, to support and encourage the leadership of our church community in enormously challenging circumstances. Jim and Vicky have led the staff team with vision, grace and authenticity through a year which has tested anyone in a leadership role to the limit. Towards the end of the year, NeighbourHubs looked at Isaiah 11 v 1-8, focusing on green shoots and bearing fruit. Let's keep hold of the 'Life-giving Spirit of God.... bringing wisdom and understanding.....that gives direction and builds strength.' Amen!

Rachel Tyrrell
Richard Lambert

Safeguarding

Since September 2018, Jess Bellshaw has been Safeguarding Officer for St Swithin's. In 2020 she worked alongside Emily Clarke (Deputy Safeguarding Officer), Rev Joseph Snelling and Rev Jim Prestwood. Joseph left the team in June and Emily left the team in August 2020. Rev Matt Rodgers joined the team in 2020.

We have maintained compliance with all regulations and duties, including those under section 5 of the Safeguarding and Clergy Disciplinary Measures 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

We continue to work closely with the Diocesan team on cases and in order to ask for advice as it arises. There are currently 163 people with DBS checks serving on the staff team, Children and Youth Teams, Babbyccinos and the newly formed Love Your Neighbour teams. A huge amount of work went into ensuring that all of those involved with supporting vulnerable people through the Love Your Neighbour ministries were trained in safeguarding and had obtained the appropriate DBS clearance.

In 2020, much of the training went online although some face to face training was completed at the start of the year prior to lockdown restrictions. Much work went on in the background in order to produce the new safeguarding dashboard which allows people to check the compliance of the church across the full range of safeguarding issues at a glance. The RAG (Red, Amber and Green) system allows us to identify areas for improvement. Jess has worked very hard to get us Green rating across the board.

We continue to maintain safeguarding at the heart of all of our activities. If anyone has any concerns with regards to safeguarding, they should alert Jess, Jim or Matt.

Reports on Diocesan and Deanery Synod

The Church of England is governed synodically, by Deanery synods, Diocesan synods and the General Synod. At these synods matters affecting the church, at each of these levels, are discussed and decided upon.

Christianity Deanery includes the Church of England churches within the city of Lincoln. Lay representatives from local churches are elected at their APCM's to serve on their Deanery synod, for a three-year term. In the elections, which took place at our A.P.C.M. in October 2020, Jess Bellshaw, Susan Watt and Phil Williams were elected to be the lay representatives from St. Swithin's church. The Deanery synod met twice during 2020, once face-to-face in February and once virtually in December. Business during 2020 included presentations and discussions about the following topics:

- 'Thy Kingdom Come' prayer event 21-31st May 2020 – Presentation by Revd. John Leach including ideas and resources
- 'A Church for our Planet' – update on Eco-church initiatives within the deanery, the A Rocha Eco award scheme for churches and Environment Sunday 5th June 2020
- 'Resourcing Sustainable church' – feedback about how the diocese plans to respond to the financial challenges currently faced, and the potential impact of this on the local church

The Diocese of Lincoln covers the historic county of Lincolnshire (Lincolnshire, North and North-East Lincolnshire). The Diocesan synod comprises lay and clergy representatives, elected by the Deanery synod for a three-year term. Susan Watt is currently a lay Diocesan synod representative and Revd. Jim Prestwood is a clergy Diocesan synod representative. The Diocesan synod met twice virtually during 2020. Business included the following:

- Approving the Annual Trustees report and accounts for 2019
- 'Resourcing Sustainable church' – the financial challenges facing the Diocese and plans to address these, including the budgeted £4m shortfall for 2021
- The adoption by the Diocese of the 'Covenant for Clergy Wellbeing'
- Environmental policy - update on projects undertaken within the Diocese, and approval of an update to the wording of the policy

The final tier in the structure is the General Synod which deals with matters of significance for the national church. Representatives on the General Synod are elected by Deanery Synod members and serve for a period of five years. Elections for representatives on the General Synod have been delayed due to the impact of Covid-19 but will take place later in 2021. Topics that are discussed are often reported in the national press, and have included the following during 2020:

- Safeguarding – following the publication of the IICSA report
- The impact of Covid-19 on the church and society
- 'Vision and Strategy' - the Archbishop of York's vision for the Church of England for the next decade

If you would like to know more, please contact one of the reps named above.

St Swithin's PCC

St. Swithin's Electoral Roll

The number of members on the Electoral Roll at the APCM held in October was 161. The Electoral Roll Officer will present the number on the revised 2021 Electoral Roll to the APCM during the meeting.

Risk Statement

In common with other churches and charities the PCC rates risks be they operational, financial or reputational. The PCC will consider the major areas of risk to which it is exposed, measuring both the likelihood and impact of a particular event or action and will establish systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

PCC Statement of Responsibilities

The PCC has prepared the Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church.

In preparing those financial statements the PCC has:

- Selected suitable accounting policies and then apply them consistently; ~ comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements;
- Stated whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements;
- Made judgements and estimates that are reasonable and prudent;
- Prepared the financial statements on a going concern basis;
- The PCC has kept proper accounting records, which disclose, with reasonable accuracy at any time, the financial position of the church. Financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under s154 of the Charities Act 2011; and
- The PCC has taken reasonable steps for the prevention and detection of fraud and other irregularities. All the current members of the PCC have taken all the steps, which they ought to make themselves aware of any information needed by the independent examiner for the purposes of their independent examination and to establish that the independent examiner is aware of that information. The current members of the PCC are not aware of any relevant information of which the independent examiner is unaware.

Public Benefit

The PCC is aware of the Charity Commission's guidance on public benefit in "The advancement of religion for the Public Benefit" and have had regard to it in its administration of the church.

The PCC believes that by promoting the Christian faith it provides a benefit to the public by:

~ Providing facilities for public worship, pastoral care and spiritual development, both for existing church members and for anyone who wishes to benefit from what the church offers;

and ~ Promoting Christian values, and service by members of the church in and to their communities, to the benefit of individuals and society as a whole.

Trustees in 2020

Rev James Prestwood Chair

Richard Lambert	Church Warden
Rachel Tyrrell	Church Warden
Susan Watt	Secretary
Dan Chard	Treasurer
Rev Joseph Snelling	(until June 2020)

Phil Williams

Mark Perry

Linzi Crowder

John Crowder	(from 18th October 2020)
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Vicky Morris

Dr Lucy Doddington-Boyes	(until 18th October 2020)
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Blake Doddington-Boyes	(until 18th October 2020)
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Jess Bellshaw

Jonathan Bellshaw	(from 18th October 2020)
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Raymond Evans

Helen Evans

Andrew Willerton

Julie Harrison

Rachel Marjoribanks	(until 18th October 2020)
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Paul Finch	(from 18th October 2020)
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Rev Matthew Rodgers

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
ST SWITHIN'S LINCOLN
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 18 to 34 following, which have been prepared on the basis of the accounting policies set out on pages 20 to 23.

Responsibilities and basis of report

As members of the PCC 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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.



Mrs Nicola Lenton FCCA
Independent Examiner

16 April 2021

For and on behalf of:
Dexter & Sharpe Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
PE21 6NA

St Swithin's Church Lincoln

Statement of Financial Activities

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	211,138	144,167	355,305	311,107
Charitable activities	4	9,954	3,259	13,213	21,712
Other trading activities	5	3,120	-	3,120	4,680
Investments		-	-	-	4,000
Other income		-	-	-	304
Total income and endowments		224,212	147,426	371,638	341,802
EXPENDITURE ON:					
Charitable activities:	8	187,105	437,110	624,215	269,972
Total expenditure		187,105	437,110	624,215	269,972
Net income/(expenditure)		37,107	(289,684)	(252,577)	71,830
Transfers between funds	16	(61,759)	61,759	-	
Net movement in funds		(24,652)	(227,925)	(252,577)	71,830
Reconciliation of funds:					
Total funds brought forward	16	145,835	249,974	395,809	323,979
Total funds carried forward		121,183	22,049	143,232	395,809

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing operations.

St Swithin's Lincoln
Balance Sheet
As at 31 December 2020

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	£	£	2020	2019
				£	£
FIXED ASSETS					
Tangible assets	10	8,689	-	8,689	829
CURRENT ASSETS					
Stock	11	-	446	446	-
Debtors	12	10,530	-	10,530	16,754
Cash at bank and in hand	13	166,445	98,066	264,511	400,012
		176,975	98,512	275,487	416,766
CREDITORS:					
Amounts falling due within one year	14	16,481	76,463	92,944	21,786
Net current assets / (liabilities)		160,494	22,049	182,543	394,980
Total assets less current liabilities		169,183	22,049	191,232	395,809
CREDITORS:					
Amounts falling due after more than one year	14	48,000		48,000	-
TOTAL NET ASSETS		121,183	22,049	143,232	395,809
FUND BALANCES					
Unrestricted Funds	16				
General funds		88,983	-	88,983	124,420
Designated funds		32,200	-	32,200	21,415
		121,183	-	121,183	145,835
Restricted Funds		-	22,049	22,049	249,974
		121,183	22,049	143,232	395,809

The financial statements were approved by the members of the Parochial Church Council and were signed on its behalf by:

Jim Prestwood, Vicar of St Swithins: Date: 9/4/2021
The notes on page 21 to 34 form part of these accounts

St Swithin's Lincoln
Notes to the Accounts
Year Ending 31st December 2020

1. Statutory Information

The Parochial Church Council of St Swithin's PCC Lincoln is a charity registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2. Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, 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'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going Concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from reimbursement of staff time on secondment.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes 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.

d) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible Fixed Assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2014 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment 3 years

f) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

g) Leased Assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

h) Pension Scheme Arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial Instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Exemption from preparing a Cashflow Statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- ii) The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. Again this estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

3. Donations and legacies	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Donations of cash and similar	176,435	28,545	204,980	200,281
Donations in kind	-	864	864	-
Other grants receivable	(3,120)	114,668	111,548	74,387
Income tax recoverable	37,823	90	37,913	36,440
	<u>211,138</u>	<u>144,167</u>	<u>355,305</u>	<u>311,107</u>
 Donations in kind comprise the following:	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Food for LYN received for distribution to beneficiaries	-	864	864	-
	<u>-</u>	<u>864</u>	<u>864</u>	<u>-</u>
 4. Income from charitable activities	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Church retreats and events	9,954	3,259	13,213	21,712
	<u>9,954</u>	<u>3,259</u>	<u>13,213</u>	<u>21,712</u>

5. Income from other trading activities	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Reimbursement of Staff Time	3,120	-	3,120	4,680
	<u>3,120</u>	<u>-</u>	<u>3,120</u>	<u>4,680</u>
6. Investment income	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Trust Fund Dividends	-	-	-	4,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
7. Other income	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Gains on disposal of:				
Tangible fixed assets	-	-	-	304
	<u>-</u>	<u>-</u>	<u>-</u>	<u>304</u>
8. Charitable Expenditure	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Costs incurred directly on specific activities	£	£	£	£
Ministry expenses:				
Parish share	21,894	-	21,894	8,982
Mission and evangelism	1,661	30,816	32,477	17,085
Other ministry expenses	5,152	7,999	13,151	18,076
Salaries, wages & pension costs	111,639	60,511	172,151	152,078
Donated goods (note 8c)	-	418	418	1,673
Total Ministry expenses	<u>140,346</u>	<u>99,744</u>	<u>240,090</u>	<u>197,894</u>

Property expenses:

Church running expenses	8,797	171	8,968	15,903
Utilities and insurance	11,334	516	11,850	28,932
Routine maintenance	8,526	44	8,570	3,990
Major repairs & structural work	(1,829)	330,961	329,132	-
Total Property expenses	26,828	331,692	358,520	48,826
Grants payable (note 8d)	6,775	500	7,275	9,169
	173,949	431,936	605,885	255,888

Costs incurred on support & administration

Governance costs

Cost of independent examination	1,980	-	1,980	2,280
Other	2,000	-	2,000	126
Total Governance costs	3,980	-	3,980	2,406
Other support costs	9,176	5,174	14,350	10,397

Property and equipment depreciation	-	-	-	1,281
	13,156	5,174	18,330	14,083
Total expenditure	187,105	437,110	624,215	269,972

Donations in kind expensed in year	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Food for LYN distributed to beneficiaries	-	418	418	1,673
	-	418	418	1,673
Grants payable		Institutions	Individual	2020
		£	£	£
Missionary support		7,125	150	7,275
		7,125	150	7,275

The comparatives for the previous year are as follows:

	Institutions	Individual	2019
Missionary support	8,362	-	8,362
Relief of poverty	807	-	807
Grants for [education, including ministry training]			-
	<u>9,169</u>	<u>-</u>	<u>9,169</u>

The charity's principal grants to institutions comprised:

	2020	2019
	£	£
Charis Foundation	-	700
CP Africa	1,500	1,100
Fusion UK	1,500	1,000
Hope for Justice	1,200	3,060
Lincoln Active Faith Network	1,780	500
Tearfund	625	1,002
Urban Action Trust	-	1,000
Baby's Basket	120	
Fish Project	400	
Grants for less than £1,000 each	150	807
	<u>7,275</u>	<u>9,169</u>
	2020	2019
	£	£

Gross wages, salaries and other direct employment costs

	153,875	135,529
Social security	12,064	10,739
Pension and Life Insurance costs	6,212	5,811
Other employment benefits		
	<u>172,151</u>	<u>152,078</u>

The average monthly number of employees during the year was 7 (2019: 7). Most of the charity's activities are carried out by volunteers.

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

The charity's key management comprises the members of the PCC, including specifically the clergy members. Total employment benefits payable to key management for the year were as follows: Jim Prestwood, Joseph Snelling (left July 2020) and Matt Rodgers (who are clergy members of the PCC) receive a stipend from the Diocese and so they are not employees; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. Jim Prestwood and Joseph Snelling were provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 5 'Charitable Expenditure' and was not material during 2020 or 2019. The charity also reimbursed expenses to Jim Prestwood, again these costs are disclosed in note 5 'Charitable Expenditure' and was not material during 2020 or 2019. No other member of the PCC received employment benefits in either the current or preceding year.

10. Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2020 £
Cost		
At 1 January 2020	64,798	64,798
Additions	13,034	13,034
Disposals	-	-
At 31 December 2020	77,832	77,832
Accumulated depreciation		
At 1 January 2020	63,969	63,969
Charge for the year	5,174	5,174
At 31 December 2020	69,143	69,143
Net book value		
At 31 December 2020	8,689	8,689
At 31 December 2019	829	829

Although the building known as the Salthouse was completed for occupation during the year and taken on by St Swithins PCC as a Functional Fixed Asset, it is not included as an asset for the purpose of these accounts. Ownership of the Salthouse remains with the Diocese of Lincoln and is included on their balance sheet as a Glebe Property. However, for information the building is for the exclusive usage of St Swithins PCC, who are responsible for maintenance, upkeep and insurance. The building is currently valued by the Diocese of Lincoln for insurance purposes at £2M.

11. Stock	2020	2019
Food donated for distribution to beneficiaries for LYN	446	-
	446	

12. Debtors

Falling due within one year:	£	£
Tax recoverable	6,020	4,445
Other debtors	4,229	8,451
Prepayments and accrued income	281	3,858
Total debtors	10,530	16,754

13. Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	264,511	396,765
Notice deposits (with a term of three months or less)	-	3,248
	264,511	400,012

14. Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	78,964	17,974
Other creditors		
Accruals	1,980	2,280
Methodist 5 year loan for Salthouse	12,000	-
Deferred income	-	800
Grant obligations	-	732
	92,944	21,786

Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Deferred income		
Methodist 5-year loan for Salthouse	48,000	0
	48,000	-

15. Deferred income

Deferred income comprises the following:

	Salary	2020	2019
	Grants	£	£
Balance at the beginning of the reporting period	800	800	11,153
Amount released to income	(800)	(800)	(11,153)
Amount deferred in year	-	-	800
Balance at the end of the reporting period	-	-	800

The deferred income represents the portion of the grants received to cover salary costs for specific posts received in 2020 for accounting periods after the balance sheet date.

16. Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i><u>Designated Funds</u></i>					
Hardship Fund	500	-	-	500	1,000
Emergency Fund	1,000	-	-	200	1,200
Church Planting	19,915	-	-	10,085	30,000
	21,415	-	-	10,785	32,200
 <i><u>General Unrestricted Funds</u></i>					
	124,419	224,212	(187,105)	(72,544)	88,983
 Total Unrestricted Funds	145,834	224,212	(187,105)	(61,759)	121,183
 <i><u>Restricted Funds</u></i>					
Salthouse	-	19,468	(332,869)	313,401	-
Mission Shaped Buildings	92,527	-	-	(92,527)	-
Church Revitalisation Trust	75,000	-	-	(75,000)	-
Diocese: Mission Shaped Buildings	82,447	-	-	(82,448)	-
Chairs	-	429	-	-	429
Diocese: SDF Salary Support	-	50,296	(44,296)	(6,000)	0
Home Grant Fund/LYN	-	47,911	(32,715)	(2,902)	12,294
Rising Gens	-	11,100	(15,267)	4,167	(0)
Leadership Development	-	-	-	3,866	3,866
Social Transformation	-	10,149	(6,669)	(396)	3,084
Student Ministry Fund	-	8,072	(5,294)	(402)	2,376
 Total Restricted Funds	249,974	147,425	(437,110)	61,759	22,049
 Aggregate of funds	395,809	371,638	(624,215)	-	143,232

In the previous year, the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<u>Designated Funds</u>					
Hardship Fund	1,000	-	(500)	-	500
Emergency Fund	1,000	-	-	-	1,000
Church Planting	10,000	-	-	9,915	19,915
	12,000	-	(500)	9,915	21,415
<u>General Unrestricted Funds</u>	83,893	257,128	(191,087)	(25,515)	124,419
Total Unrestricted Funds	95,893	257,128	(191,587)	(15,600)	145,834
<u>Restricted Funds</u>					
Babyccinos	241	-	(241)	-	-
Building Fund	5,000	-	(5,000)	-	-
Church Commissioners:					
Kids & Families Outreach Worker	4,362	-	(4,362)	-	-
Commissioned Research	1,455	-	(1,455)	-	-
Mission Shaped Buildings	92,527	-	-	-	92,527
Church Revitalisation Trust	25,000	50,000	-	-	75,000
Clothing Bank	1,663	-	(1,663)	-	-
Diocese: Mission Shaped Buildings	82,448	-	-	-	82,448
Diocese: Salary Support	-	12,833	(12,833)	-	-
Home Grant Fund	-	51	(14,641)	14,590	-
Other Restricted funds	200	-	(200)	-	-
Rising Generations Salary Grant	-	7,500	(8,271)	771	-
Social Justice	9,320	3,653	(12,973)	-	-
Social Transformation					
#churchontour	-	-	(239)	239	-
Student Ministry Fund	5,870	10,637	(16,507)	-	-
Total Restricted Funds	228,086	84,674	(78,385)	15,600	249,975
Aggregate of funds	323,979	341,802	(269,972)	-	395,809

Restricted Funds

Babyccinos is a fund for money received and spent on the weekly toddler group. All funds were utilised in 2019.

The building fund represents money given specifically towards future building needs and temporary building arrangements.

The Church Commissioners grant funding is primarily to help develop buildings appropriate for mission in the community for the next decades together with related staff salary support. This grant is dependent on the Diocese demonstrating their support for the church; the missional building grant represents a tangible aspect of that support.

The Church Revitalisation Trust grant is to be used towards costs for obtaining and renovating a building next to the church to become a hub for mission and ministry and from which to resource and plant.

The clothing bank represents donations of gifts in kind for the distribution to those in need. Income from donated goods is accounted for on the basis of the number of donations received times a nominal value of each donation being £1. All funds were utilised in 2019.

The Diocese missional building grant funding from 2015 is primarily to help develop buildings appropriate for mission in the community for the next decades.

The Diocese salary payments fund is funding from the Diocese of Lincoln towards key church worker salaries in the initial stages of the development of the work of the church in the community.

The 'Home' fund was income provided for the establishment and running to the HOME and at Home ministries. All funds were utilised in 2019.

Other Restricted Funds contain small specific gifts and includes money for things such as the HUB café, Youth Hub Resources and collections to be passed on to missionaries. All funds were utilised in 2019.

The Rising Generations salary grant from the Urban Action Trust contributes towards part of Jonny Bell's salary for his work with Children and Young People. All funds were utilised in 2019 and 2020.

The Social Justice Fund provided the funding for Emily Clarke's salary as the HOME co-ordinator, providing services for local vulnerable and homeless people. All funds were utilised in 2019. Social Transformation #churchontour is money to be spent on costs incurred while St Swithin's was not able to access its church building and was hiring other premises for Sunday worship and other gatherings. All funds were utilised in 2019.

Student Ministry is money received for and spent on the work of youth and students ministries, including weekly events and one off trips. All funds were utilised in 2019.

Designated Funds

Hardship fund is money set aside by the trustees for the clergy to spend on relief of poverty / to meet specific needs, at their discretion.

The Emergency Fund is money set aside by the trustees to cover any future unexpected one-off expenditure or to meet on going costs in the face of a fall in income.

The Church planting fund is money set aside by trustees to cover any future costs incurred in the planting of new congregations. The decision was made to set this money aside as part of the churches commitment to tithing its income.

Analysis of net assets by fund

The assets and liabilities of the various funds at the year-end date were as follows:

<u>Unrestricted Funds</u>	General funds £	Designated funds £	Restricted funds £	2020 £
Fixed assets	8,689	-	-	8,689
Stock and debtors	10,530	-	446	10,976
Cash at bank and in hand	134,245	32,200	98,066	264,511
Current liabilities	(16,481)	-	(76,463)	(92,944)
Non-current liabilities	(48,000)			(48,000)
	88,983	32,200	22,049	143,232

Analysis of net assets by fund

The assets and liabilities of the various funds at the previous year end date (31/12/19) were as follows:

<u>Unrestricted Funds</u>	General funds £	Designated funds £	Restricted funds £	2019 £
Fixed assets	829	-	-	829
Stock and debtors	16,754	-	-	16,754
Cash at bank and in hand	121,462	21,415	257,135	400,012
Current liabilities	(14,626)	-	(7,160)	(21,786)
	124,419	21,415	249,975	395,809

17. Pension Commitments

During the year employer's pension contributions totaling £3,281 (2019: £3,776) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date.

18. Transactions with Related Parties

During the year the charity:

- a) received donations totaling £64,023 (2019: £85,775) from related parties (which includes members of the PCC, anyone closely connected to them and any other member of key management).
- b) No expenses (2019: £nil) were paid to, or for, non-clergy members of the PCC (reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure).
- c) received funds from the St Swithin's Community Centre (Croft Street), charity number 521948, of £3,120 (2019: £5,744), being a contribution to the staff costs of St Swithin's PCC staff engaged there; some of the PCC are trustees of this charity.

During the year the charity also made the following payments to, or for, related parties:

- a) Employed Ruth Cook as Office Manager, sister of Linzi Crowder Who is a PCC member. Ruth received remuneration of £24,000
- b) paid grants of £1,200 (2019: £1,000) to Christian Partners in Africa in furtherance of the charities own objects. Ray Evans and Richard Lambert, who are members of the PCC is are also directors of C.P.A.
- c) has an ongoing agreement from September 2019 with Martyn Burt, father-in-law of Rev Matt Rodgers, for providing accountancy, management support and advice to the church staff and PCC at a cost of £150 per month.
- d) Employed Ffion Snelling (sister of Joseph Snelling) as a temporary fundraiser from April 2020 until August 2020. Total remuneration for the role was £3250 and paid directly through the SDF grant so does not appear on the St Swithin's payroll.

19. Post Balance Sheet Event

As a result of COVID during the year the trustees are aware of the impact that this may have had. However, because of the strong support base from donors and the continued levels of giving, the impact has been far less than it might have been. The level of reserves held remain good. Further details are in the trustees annual report.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

ST SWITHINS LINCOLN DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	Total Funds
		General		Designated							
		2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	Note	£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	211,138	232,270	-	-	144,166	78,837	-	-	355,305	311,107
Charitable activities	4	9,954	15,875	-	-	3,259	5,837	-	-	13,213	21,712
Other trading activities	5	3,120	4,680	-	-	-	-	-	-	3,120	4,680
Investments		-	4,000	-	-	-	-	-	-	-	4,000
Other income		-	304	-	-	-	-	-	-	-	304
TOTAL INCOME AND ENDOWMENTS		224,212	257,128	-	-	147,425	84,674	-	-	371,638	341,802
EXPENDITURE ON:											
Charitable activities:	8	187,105	191,087	-	500	437,110	78,385	-	-	624,215	269,972
Raising funds	9	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE		187,105	191,087	-	500	437,110	78,385	-	-	624,215	269,972
Net gains/(losses) on investments										-	-
Net income/(expenditure)		37,108	66,041	-	(500)	(289,685)	6,289	-	-	(252,577)	71,830
Transfers between funds	16	(72,544)	(25,515)	10,785	9,915	61,759	15,600	-	-	-	0
		(35,436)	40,526	10,785	9,415	(227,926)	21,889	-	-	(252,577)	71,830
Other recognised gains/(losses):											
Net movement in funds		(35,436)	40,526	10,785	9,415	(227,926)	21,889	-	-	(252,577)	71,830
Reconciliation of funds:	16										
Total funds brought forward		124,420	83,894	21,415	12,000	249,974	228,085	-	-	395,809	323,979
Total funds carried forward		88,984	124,420	32,200	21,415	22,048	249,974	-	-	143,232	395,809

