



The Parochial Church Council of the Ecclesiastical
Parish of Chester Saint Peter

**Annual Report and Financial Statements
for the 12 months ended 31st December 2021**

Charity No: 1174067



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Administrative Information

In post at 31 December 2021:

Priest in Charge	Rev'd Jonathan Phillips
Associate Minister	Rev'd Michael Leyden
Wardens	David Hobson Jonathan Price
Elected Members	Darren Andrews Julian Annison Nev Kite Anne Naylor Lizzie Wiffen
Co-opted Member	Katie Andrews
Secretary	Bridget Hobson
Electoral Roll Secretary	Bridget Hobson
Treasurer	Nev Kite
Deanery Synod	Rev'd Jonathan Phillips
Independent Examiner	Michael Caputo FCA McLintocks (NW) Limited Chartered Accountants 2 Hilliards Court Chester Business Park Chester CH4 9PX
Principal Address	St Peter's Church Watergate Street Chester CH1 2LA

Annual Report

Background

The benefice and parish of Chester, Saint Peter was created by a Pastoral Scheme of the Church Commissioners dated the 25th June 2015 and signed by the Bishop of Chester. The Scheme came into operation from the 1st July 2015. Before then, St Peter's was part of the benefice of Chester, Saint Peter with Saint John and operated as an Ecumenical Centre.

The Parochial Church Council (PCC) of the Ecclesiastical Parish of Chester Saint Peter was therefore a completely new organisation and charity on the 1st of July 2015 and the first annual report and financial statements were prepared for the six months to 31st December 2015. This is the sixth full year annual report and financial statements and covers the twelve months to 31st December 2021. The charity has been registered with The Charity Commission since 1 August 2017.

The PCC of Chester Saint Peter has the responsibility of co-operating with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for St Peter's Church. The PCC operates under the Parochial Church Council Powers Measure.

Membership

Membership of the PCC is ex-officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. These can be found in Synodical Measure 1969 (No 2) in the Office of Public Sector Information database.

During the year the following served as members throughout the whole 12 months (unless otherwise stated):

Ex-officio members:

Vicar	Rev'd Jonathan Phillips
Associate Minister	Rev'd Michael Leyden
Wardens	David Hobson (from 26 April 2021) Jonathan Price William Webb (to 26 April 2021)
Elected members	Darren Andrews Julian Annison Nev Kite Anne Naylor Wendy Swan (to 19 July 2021) Lizzie Wiffen

Co-opted members

Katie Andrews (from 19 July 2021)

Stephen Beveridge was invited to attend PCC meetings on behalf of Night Church.

Committees

PCC Committee

The PCC met 6 times during 2021, though due to the coronavirus pandemic the first three meetings of the year were held on zoom and the following three meetings were held in person. During each meeting reports are received from the various committees and groups: the Fabric Committee, the Cafe Management Committee, Finance Committee, Access & Inclusion Committee and the wardens and clergy. There is also a schedule for receiving twice-yearly reports from the Safeguarding Officer, the Electoral Roll Officer and Night Church. Other business has included building development and refurbishment, café chaplaincy, staff development, tightening our policies, the Quinquennial inspection and links and outreach with the local community in various ways. There has been continued discussion on how we ensure that all activities in St Peter's are encompassed within the vision statement. It has also been agreed that next year PCC will alternate meeting in St Peter's building and on zoom.

Standing Committee

This is the only committee required by law, consisting of Vicar, Wardens, Treasurer and Secretary. It has the power to transact the business of the PCC between its meetings, subject to directions given by the council. During 2021 the Standing Committee met when needed.

Finance Committee

The Finance Committee consists of Nev Kite, Jonathan Phillips, Jane Kite, Will Webb and David Hobson. Most finance business was conducted by email or ad-hoc discussions as required.

Fabric Committee

Jonathan Price (chair), clergy & others at Jonathan's discretion.

Cafe Management Committee

The Café Management Committee currently consists of the Café manager (Denise Beech), Jonathan Phillips, Nev Kite and Darren Andrews. This committee was formed to manage the café and also to support the café manager in a time of change for the Café and Shop. It is the Committee's intention to seek new members once the situation allows.

We are also grateful to Bridget Hobson for acting as **Electoral Roll Officer** through the year.

Church Membership

Membership of the electoral roll stands at 47 (2021: 48).

Vicar's Report and Message

APCM 2021

What does a transformed Chester look like to you?

Another tough year. God has once again been faithful. Somethings almost seemed to have returned to normal whilst other things were still struggling and it was a difficult and uncertain December. Either way, St Peter's, helped by God, rose to the challenge and it was encouraging to see the church supporting, loving and praying for one another.

Since I became Priest in Charge of St Peter's – each year I have asked us at our APCM: What does a transformed Chester look like to you? 2020 and 2021 has been a stripping back. Now, it feels hopeful that this coming year may be a marching forward. But how?



I am sure that some of you are sick of hearing me say it: St Peter's has a purpose and vision: *to be a network of communities that seek Chester's transformation through God's love!*

That wonderful, gracious, all-encompassing ... love.

St Peter's has a CORE mission. In short: a list of the 'HOWs' of transformation:

Communities: A network of Christian communities. God's plan A: gathered Christians, worshipping Him to be sent out equipped into the world. We have several gatherings, all of different characters, shapes and sizes. All focused on worship, scripture and prayer!

Outreaches: Big events, small events, City Chaplaincy, Alpha, supporting Outside In, our Café at the Cross: Chester shaped outreach, that sees people connect with God!

Relationships: Our ever-increasing relationships across our city! God works through relationships! Are we faith-filled enough to believe that our natural everyday relationships are the stuff of transformation in people's lives and in the life of our city?

Events for Unity: The Church must stand shoulder to shoulder. We must work together, pray together and (at the right times) worship together! To tear down barriers and celebrate the joy of unity!

And please don't misunderstand me, it's not all about Chester – it is central to our worshipping Communities that St Peter's equips, inspires, and challenges you to go back to your places of work and home with what you need to live out your faith and share the love of God, relevantly, where you are! (and, expecting transformation!)

In 2021 and into 2022, we have been working on the next bit of the puzzle of our Vision and Mission: our Values! What are values? They are our *drivers*. The things that motivate us. Some people have pointed out that these should be universal for Christians – but many of us have seen that the world (Chester City) does not know what we value (and a lot of Christians don't seem to know either)! Since June, with the help of Pippa Cook and Jane Douglas, we have been developing this powerful tool of community inspired values. They don't just give us direction to live out our CORE Mission, but it also lets Chester know that we are much more than what they may perceive us to be: an anachronistic, out of date, irrelevant group of religious, building focussed do-gooders! And as we have been sharing our proposed values with the city and church members, it has been encouraging to see faces light up with surprise that we care for and value some of the same things as them.

So, we have refined these values down to 7 statements (the fuller versions have been shared through the weekly email and we will be circulated more broadly once we have finished the values teaching scheme): 1) Love God, 2) Value People, 3) Foster Connection, 4) Strengthen Wellbeing, 5) Act With Kindness, 6) Care for Creation.

So, by the time we have our APCM on Monday April 25th we will have been through a number of mile stones:

- On Saturday 12th March 1-4pm we will have gathered as a Church in the Eagle Room of All Saints Church in Hoole. Here we will have begun a process of mapping out where we are fulfilling our values and where we are not! I already know that many of us are champing at the bit for the next stage of what actions we are going to take in the city centre of Chester, and this is a significant step in that direction.

This past Lent, we will have focussed on three things: our Sunday (& Tuesday) teaching scheme, our Lent Supper Course and the full joys and ramifications of Easter!

- 1) Lent Teaching Scheme: 'What Next?' where we will have focussed on specific Bible verses to help us address this question in practical and actionable ways.
- 2) Our Lent Supper Course: which will have focussed on the Pastoral Principles for living and learning well together. This course seeks to equip us to live in community whilst having significant differences. It addresses where there is Ignorance, Power, Fear, Prejudice, Silence & Hypocrisy.
- 3) Easter: what does it mean to be Easter people who worship in the city centre of Chester?

And, now, as we move out from our Annual Parochial Church Meeting into a very different landscape from the one we had 2 years ago:

- We now have four expressions of worship meeting a broad and exciting demographic.
- We have a number of different outreaches and ideas cooking.
- There are a number of us who have relationships and partnerships in the city centre that God is using for city transformation.
- Our events for unity are coming back to life and the church leaders of the city centre are seeking new opportunities on how to work together both in worship and in mission!
- We have also established a regular Altogether Prayer time where we pray for the city and for one another!
- And, we also have taken major steps with our Building Development Project Team who are focussed on us having a building that equips us and enables us to live out our vision, mission and values in our very community!

A spiritual exercise to finish my report

In this new landscape, I ask you very personally to take a moment to ask the question:

What does your life look like transformed by the love of God?

Stop. Write it down. Give thanks.

Now, what transformation do you desire to see in your life?

Stop. Write it down. Bring this to God.

Now, what transformation do you desire for your loved ones and the bits of society and community that you are connected to?

Stop. Write it down. Bring that to God.

And finally, what does a transformed Chester look like?

Stop. Write it down.

As God reveals this to you and to us, bring this to Him in prayer. Bring it to St Peter's on Sundays, throughout the week and to our regular prayer gatherings.

Put these writings away and set a reminder to read them in March/April 2023 and see what God has done (and then potentially do it again!)

~

God is not done.

God is not just beginning.

God is sharing His mission with us and wants us to be asking the question – What Next?

Financial Review of the year

The finance team consists of two members, a treasurer (Nev Kite) and, for the café, an assistant treasurer (Fred Warren).

This is the PCC's sixth full year of operation. The financial statements contained in this report cover the period of twelve months to 31st December 2021.

The PCC continued to operate with the following funds in 2021:

- General Fund – unrestricted and for the general upkeep and running of the church
- Café Fund – unrestricted but designated for budgeting and financial control purposes. This is for the café and shop income and direct expenses. A proportion of overhead costs, such as utilities, cleaning and clergy costs, are also allocated to this fund.
- Children's & Youth Missioner Fund – this restricted fund was set up in late 2018 and supports the costs of the Children's & Youth Missioner who was appointed in March 2019 on a two year contract. At the end of that contract in March 2021, the cumulative deficit on the fund of £6,770 was covered by a transfer from the General Fund and the CYM Fund was closed.
- Development Fund - this restricted fund was inherited from the Ecumenical Centre and is to be used for significant development of the missional activities within St Peter's, including expenditure on ministry and significant changes to the fabric or facilities of St Peter's in support of such activities, but not including the payment of parish share.
- Isabella Theatre Community Fund – restricted to the income and receipts of the theatre community set up and run by the Vicar, Jonathan Phillips, and his wife Cyd Phillips. There was no expenditure from this fund in 2021 and the future of the fund is currently under consideration by Jonathan and Cyd Phillips.
- Mission Fund – restricted to supporting mission outside the parish. This fund has a nil balance at 31 December 2021.
- 3rd Space Fund – restricted for 3rd Space grants, donations and direct costs.

A new Designated Fund was set up in 2021.

- Parish Investment Fund – this fund was created following a gift of just over £100,000 from the Diocese in May 2021. This sum came from the sale of covenants at a former church in the parish and was gifted by the Diocese to the PCC of Chester St Peter with the suggestion, but not an obligation, that it could be used towards building improvements at St Peter's. The PCC have agreed that approx. 80% of the fund should go towards the building project and that up to 20% could be spent on missional activities as they are identified.

Financial controls and financial management policies have been kept under review during the year. A budget for 2022 was presented to the PCC in November 2021 and approved.

The main sources of income in the year continued to be donations, and gift aid, from the Sunday morning congregation together with café and shop takings. Anonymous cash donations into the offertory boxes were also received from visitors to the church and the prayer room. Due to the pandemic, and the enforced closure of the building for 4-5 months of the year, takings from the café and shop were again significantly (65%) down on pre-pandemic years.

However thanks to grants, national and local, the café did make a positive contribution to PCC funds in 2021.

All expenditure in the twelve months has been to support the mission of the church: pastoral, evangelistic, social and ecumenical and a detailed breakdown is given in note 2f to the financial statements.

Investment policy and objectives: The Development Fund assets are all invested in the COIF Charities Deposit Fund managed by CCLA, who only manage investments for charities, religious organisations and the public sector. Cash balances on the other funds are held between 2 CAF Bank accounts and a deposit account at Charity Bank. CAF Bank is owned and operated by a charity, and is exclusively for charities and not-for-profit organizations. It claims to have high ethical values and is a member of the Financial Services Compensation Scheme. Charity Bank is also an ethical bank set up to support charities and social enterprises. The PCC takes a cautious approach to investment as any of these funds could be needed at fairly short notice.

All funds, other than the Mission Fund (nil balance), ended the year with positive reserves. Excluding the diocesan gift of just over £100,000, the unrestricted/designated funds had a combined deficit in 2021 of £11,275 (2020 deficit: £29,684). The increase in Parish Share costs of £10,651 and an increased spend on repairs and maintenance of almost £14,000 was offset by a reduction in salary costs of £17,137, an increase in grant income of just over £16,000 and an increase in donations / gift aid of £8,547 (12%).

Reserve Policy

The PCC is aware of the need to maintain adequate reserves and cash balances to ensure the ongoing normal operation of the café and church. A minimum of three months operating costs will be kept in the General and Café funds. At 31st December 2021 this was:

	3 months expenditure	Actual reserve (excl Fixed Assets)
General:	£22,249	£44,569
Café:	£15,858	£37,551

St Peter's Church is an old and historic building and the PCC are aware of a number of fabric issues which require attention and finance. The process of re-ordering the inside of the church and café to make it better suited to the vision of the PCC started in 2016 and is expected to require significant funds in 2022 and beyond. For this reason, no maximum reserve has been set at this point.



Statement of Parochial Church Council's Responsibilities

The PCC recognises its responsibility under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and its surplus or deficit for that period. In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgements and estimates;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the PCC's assets;
- taking reasonable steps for the prevention and detection of fraud.
- ensuring the PCC complies with relevant laws and regulations including Health and Safety, Safeguarding, Employment and Charity legislation.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland amended 1 January 2019.

This report was approved by the PCC on 21 March 2022

And Signed On Their Behalf By:

A handwritten signature in black ink, appearing to read 'Jonathan Phillips'.

Name: Rev Jonathan Phillips

Position: Vicar

Date: 30 March 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PCC OF THE ECCLESIASTICAL PARISH OF CHESTER SAINT PETER

I report to the trustees on my examination of the accounts of the charity for the year ended 31st December 2021, which are set out on pages 11 to 19.

Responsibilities and basis of report

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

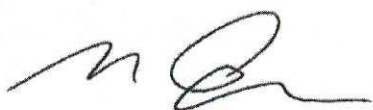
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Michael Caputo FCA
McIntocks (NW) Limited
Chartered Accountants
2 Hilliards Court
Chester Business Park
CHESTER
CH4 9PX

30 March 2022

Statement of Financial Activities for the 12 months ended 31st December 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year
Income and endowments from:						
Donations and legacies	2a	74,837	100,578	3,057	178,472	69,347
Income from charitable activities	2b	11,872	48,144	-	60,016	40,097
Other trading activities	2c	-	587	-	587	354
Investments	2d	343	-	4	347	580
Total income		87,052	149,309	3,061	239,422	110,378
Expenditure on:						
Raising funds	2e	-	335	-	335	139
Expenditure on charitable activities	2f	93,464	53,071	2,857	149,392	145,852
Other expenditure	2f	122	198	-	320	138
Total expenditure		93,586	53,604	2,857	150,047	146,129
Gains / losses on investment assets		-	-	-	-	-
Net income / (expenditure) before transfers		(6,534)	95,705	204	89,375	(35,751)
Transfers						
Gross transfers between funds - in				6,770	6,770	7,904
Gross transfers between funds - out		(6,770)			(6,770)	(7,904)
Other recognised gains / losses						
Net movement in funds		(13,304)	95,705	6,974	89,375	(35,751)
Reconciliation of funds						
Total funds brought forward at 1 st January 2021		88,579	44,412	20,649	153,640	189,391
Total funds carried forward		75,275	140,117	27,623	243,015	153,640

Balance sheet as at 31st December 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year £
Fixed assets						
Fixtures & Fittings	5	24,343	-	-	24,343	27,589
Equipment		6,362	2,121	-	8,483	9,586
		30,705	2,121	-	32,826	37,175
Current assets						
Debtors	6	3,704	272	19	3,995	2,040
Short term deposits		-	-	26,304	26,304	26,299
Cash at bank and in hand		42,117	139,402	1,572	183,091	91,550
		45,821	139,674	27,895	213,390	119,889
Liabilities						
Creditors: Amounts falling due in one year	7	(1,251)	(1,678)	(272)	(3,201)	(3,424)
		(1,251)	(1,678)	(272)	(3,201)	(3,424)
Net current assets less current liabilities		44,570	137,996	27,623	210,189	116,465
Total assets less current liabilities		75,275	140,117	27,623	243,015	153,640
Total net assets less liabilities		75,275	140,117	27,623	243,015	153,640
Represented by						
Unrestricted : General fund		75,275	-	-	75,275	88,579
Designated : Café fund		-	39,672	-	39,672	44,412
: Parish Investment		-	100,445	-	100,445	-
Restricted : 3 rd Space fund		-	-	89	89	82
Development fund		-	-	26,304	26,304	26,299
Isabella Theatre Community		-	-	1,230	1,230	742
Children's & Youth Missioner		-	-	-	-	(6,474)
Total funds of the church	8	75,275	140,117	27,623	243,015	153,640

The financial statements were approved by the trustees on 21 March 2022.

Signed on behalf of the PCC by:



Name Rev Jonathan Phillips

Date 30 March 2022

Notes to the accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared under current Church Accounting Regulations and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts is on a going concern basis:

The charity recorded a surplus of £89,375 in the twelve months to 31st December 2021, primarily due to the gift of £100,577 from the Diocese received in April. Total reserves at the end of the year amounted to £243,015 and net current assets were £210,189. The trustees are of the view that on this basis the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Donations and collections are recognised when received by or on the behalf of the PCC. Income tax recoverable (Gift Aid) is accounted for once the donation to which it relates has been received by the PCC. Café and shop sales are primarily in cash and are accounted for when received by the PCC. Income from government and other grants, whether "capital" grants or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

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

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose or for budgeting and reporting accuracy. Restricted funds are donations which the donor, or grant maker, has specified are to be solely used for particular areas of the PCC's activities.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for VAT and all VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration and other office costs, and governance costs. The bases on which support and other overhead costs have been apportioned are set out in note 3.

h) Operating leases

The charity classifies the lease of printing, equipment as an operating lease; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. Fixtures and Fittings are depreciated at 10% per annum and Equipment at 25% per annum.

j) Stock

Café purchases of food and drink supplies are taken as a cafe expenses. Purchases are on a regular basis to keep stored items to a minimum. There is no stock on the balance sheet. The church has a small shop selling mainly Christianity related items but also some Chester and surrounding area items that may be of interest to tourists who visit the church. Purchases are taken as a shop expense and again there is no stock on the balance sheet.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Analysis of income and expenditure

2a Donations and legacies

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations	61,455	100,578	2,314	164,347	57,129
Church boxes	1,450	—	—	1,450	1,600
Gift Aid	11,932	—	743	12,675	10,618
Total	74,837	100,578	3,057	178,472	69,347

2b Income from charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Cafe cash donations via till	—	682	—	682	415
Grants	5,584	22,655	—	28,239	11,633
Payments for church events	3,245	—	—	3,245	5,145
PCC fees	343	—	—	343	30
Hire of church	300	—	—	300	—
Cafe sales	—	24,807	—	24,807	20,450
Isabella Theatre	—	—	—	—	24
Night Church contribution	2,400	—	—	2,400	2,400
Total	11,872	48,144	—	60,016	40,097

2c Other trading activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Shop sales	—	587	—	587	354
Total	—	587	—	587	354

2d Investments

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank Interest	343	—	4	347	580
Total	343	—	4	347	580

INCOME GRAND TOTAL

87,052	149,309	3,061	239,422	110,378
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2e Raising funds

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Shop purchases	—	335	—	335	139
Total	—	335	—	335	139

2f Expenditure on charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
Parish Share	51,800	12,950	—	64,750	54,099
Link Up	112	28	—	140	120
Clergy Travel	—	—	—	—	115
Clergy other	991	102	—	1,093	1,276
Clergy housing	2,796	699	—	3,495	3,486
Church utilities	1,262	5,049	—	6,311	5,558
Church repairs and maintenance	12,335	1,650	—	13,985	140
Church cleaning	484	2,005	—	2,489	6,369
Insurance	3,017	533	—	3,550	4,206
Cost of Services	2,823	—	—	2,823	1,814
Church outreach	—	—	—	—	128
Children & Youth	371	—	—	371	57
Church Mission	1,050	604	—	1,654	900
Church events	3,153	—	—	3,153	5,332
Photocopier and printing	98	21	—	119	181
Computer and IT	620	—	—	620	740
Other office costs	309	37	—	346	253
Cafe food purchases	—	5,892	—	5,892	4,811
Cafe drinks purchases	—	1,373	—	1,373	1,608
Cafe equipment purchases	—	244	—	244	456
Cafe other direct costs	—	2,273	—	2,273	2,075
Café chaplaincy	—	18	—	18	15
Salaries	4,028	19,095	2,819	25,942	43,079
3rd Space	—	—	38	38	31
Isabella Theatre Community	—	—	—	—	443
Professional Fees	1,520	132	—	1,652	2,200
Depreciation	6,470	141	—	6,611	5,870
Governance costs	225	225	—	450	490
Expenditure on charitable activities	93,464	53,071	2,857	149,392	145,852
Other expenditure – bank charges	122	198	—	320	138
EXPENDITURE GRAND TOTAL	93,586	53,604	2,857	150,047	146,129

3 Support costs

Where possible, costs have been allocated directly to the fund for which they were incurred. It is not always possible to do this so support costs have been allocated to the Funds as follows:

	Unrestricted (General) %	Designated (Café) %	Restricted Funds %	Total 2021 %	Total 2020 %
Parish Share	80%	20%	0%	100%	100%
Clergy costs, excluding training	80%	20%	0%	100%	100%
Church utilities	20%	80%	0%	100%	100%
Church cleaning	25%	75%	0%	100%	100%
Insurance	85%	15%	0%	100%	100%
Governance	50%	50%	0%	100%	100%

4 Analysis of staff costs, trustee remuneration and expenses

	2021 £	Total 2020 £
Wages and salaries:	25,192	41,824
Social security costs:	-	-
Pension costs:	750	1,255
Total staff costs:	25,942	43,079
Average number of employees in the period:	2.0	3.0
Full time equivalent	1.2	2.0

The charity trustees were not paid and did not receive any other benefits from employment with the Charity. Expenses of the Charity paid for by trustees were reimbursed on production of a valid receipt.

No charity trustee received payment for professional or other services supplied to the charity.

Total expenses reimbursed to trustees for expenses incurred on behalf of the Charity amounted to £2,549 in the year. Expenses included materials for services, teaching materials, books, church/vicar Zoom subscription, vicar mobile phone charges as well as items for children and youth and for the café. 3 trustees received reimbursement of expenses.

5 Fixed Assets

	Equipment (£)	Fixtures & Fittings (£)	Total (£)
Cost			
As at 01/01/21	12,895	32,460	45,355
Additions	2,262	-	2,262
Disposals	-	-	-
As at 31/12/21	15,157	32,460	47,617
Depreciation			
As at 01/01/21	3,309	4,871	8,180
Charge for the year	3,365	3,246	6,611
As at 31/12/21	6,674	8,117	14,791
Net Book Value as at 31/12/21	8,483	24,343	32,826
Net Book Value as at 31/12/20	9,586	27,589	37,175

6 Debtors

	Unrestricted (General) £	Designated (Café) £	Restricted Funds £	Total 2021	Total 2020 £
Income tax recoverable	2,817	—	19	2,836	817
Shop sales – Dec 2021	—	63	—	63	—
Pre-paid Council Tax	570	142	—	712	678
Pre-payment for energy audit	17	67	—	84	—
Elec refund due from Total Gas& Power	—	—	—	—	45
CWAC Covid-19 grant rec'd Jan '21	—	—	—	—	500
Prepayment to Cloverley Hall	300	—	—	300	—
Total	3,704	272	—	3,995	2,040

7 Liabilities falling due in less than 1 year

	Unrestricted (General) £	Designated (Café) £	Restricted Funds £	Total 2021 £	Total 2020 £
Trade Creditors	971	1,140	—	2,111	2,723
HMRC for PAYE	—	181	—	181	201
Independent Examiner Fee	250	250	—	500	500
NEST for pensions	30	107	—	137	—
Fees owed to diocese	—	—	272	272	—
Total	1,251	1,678	272	3,201	3,424

8 Fund movement by type

	Opening £	Incoming £	Outgoing £	Transfers £	Closing £
GEN - General					
Unrestricted	88,579	87,052	(93,586)	(6,770)	75,275
CAFE - Cafe					
Designated	44,412	48,731	(53,472)	—	39,671
PI – Parish Investment					
Designated	—	100,578	(132)	—	100,446
3rd – 3rd Space					
Restricted	82	44	(36)	—	90
CYM – Children's & Youth Missioner					
Restricted	(6,474)	2,525	(2,821)	6,770	—
ITC - ISABELLA THEATRE COMMUNITY					
Restricted	742	488	—	—	1,230
DEV - Development Fund					
Restricted	26,299	4	—	—	26,303
Grand total	153,640	239,422	(150,047)	—	243,015



9 Related party transactions

There were no related party transactions in 2020 or 2021.