



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

**Annual Report and Financial Statements
for the 12 months ended 31st December 2022**

Charity No: 1174067

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Administrative Information

In post at 31 December 2022:

Priest in Charge	Rev'd Jonathan Phillips
Associate Minister	Rev'd Michael Leyden
Wardens	David Hobson Jonathan Price
Elected Members	Darren Andrews Katie Andrews Julian Annison Nev Kite Anne Naylor Lizzie Wiffen
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 seventh full year annual report and financial statements and covers the twelve months to 31st December 2022. 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 Jonathan Price
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Elected members	Darren Andrews Katie Andrews (from 25 April 2022) Julian Annison Nev Kite Anne Naylor Lizzie Wiffen
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Stephen Beveridge was invited to attend PCC meetings on behalf of Night Church.

Committees

PCC Committee

The PCC met five times during 2022. The first three meetings were held on Zoom for a variety of reasons, and the meeting planned for September did not take place as it was the day of the Queen's funeral. The meetings in July and November were held in St Peter's. Regular reports are received from the Vicar, including updates on Mission Beyond Our Borders, Living in Love and Faith, and Building a Shared Vision. In addition, there are regular reports on Finance, Fabric, the Building Development Planning Team, Night Church, and reports from the Safeguarding Subcommittee and Inclusivity. Other business has included a focus on the café, staff development, tightening our policies 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. All PCC members have now had a DBS check as required by the Diocese, and all new members will be safely recruited under the St Peter's Volunteer Policy. It has been agreed that the planned pattern of meetings in the future will be alternate meetings in the building and remotely via Teams.

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 2022 the Standing Committee met when needed.

Finance Committee

The Finance Committee consists of Nev Kite, Jonathan Phillips, Jane Kite, 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.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship [and makes suggestions on how our services can involve the different groups that live within our parish]. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
Provision of pastoral care for people and businesses in the parish.
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of St Peter's Church.

Achievements and Performance

Worship and Prayer

Our Sunday worshipping communities (9.15am and 10.30am services) have grown and we have been really encouraged seeing how people's lives have been deeply impacted by the welcome, the refreshments, the teaching, the sung worship, the times of discussion and the overall style and layout. Our Tuesday worshipping community has tripled in size and has given us the opportunity to communicate our vision and objectives to hundreds of guests who come to our café, and who may stay and listen to the short time of reflection each Tuesday.

The PCC decided that we should continue to live-stream all our services, a practice that started during Covid lockdown times, for the benefit of those people who, for whatever reason, are unable or hesitant to join services in the building but appreciate being able to join services online.

All are welcome to attend our regular services. At present there are 56 people on the Church Electoral Roll (2022:47). 16 names were added during the year and 7 were removed. The average weekly adult attendance on Sunday mornings during 2022 was 34.

Deanery Synod

The incumbent, Reverend Jonathan Phillips, sits on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Outreach

As lockdown was eased we had the opportunity to re-engage with our various outreach activities. The café has started to get back towards pre-pandemic levels of activity, our big give-away projects have been received with enthusiasm, and support of the local community through chaplaincy and other ways has begun to open up new opportunities for how we facilitate transformation in the city.

Cafe at the Cross

The café was open for the full twelve months in 2022 following the enforced closures due to the Covid-19 pandemic for significant parts of 2020 and 2021. It is open from 11.00am to 4.00pm each day from Tuesday to Saturday, offering a place of welcome and refreshment to people living in the parish as well as the many visitors who come into the centre of Chester. We are very grateful to our Café Manager, Denise Beech, for all the hard work she puts in to keep the café running smoothly, to the café chaplains who are on hand to provide a listening ear or comforting words for anyone in need of them, and also to all the volunteers who regularly come to serve, clear tables and generally enable us to keep the café open.

The café is proud to support Dial House, a local disability rights centre, which produces all the soups and cakes for the café. Since mid-2021 the café has been collecting, through customer donations, to support the Toilet Twinning charity, and over the past 18 months has been able to contribute around £1,900 for the provision of individual latrines and blocks of toilets in a number of countries around the world.

The food and drink offering was widened further during 2022 through the addition of a panini toaster and, at the end of the year, the acquisition of a bean coffee machine for a wider range of coffees (americano, latte, flat white, cappuccino etc).

Building Project

Following the appointment of architects in 2021 to help develop plans for the conservation and sensitive reordering of the church building, the Building Development Project Team continued to meet regularly in 2022.

Mission and Evangelism

Helping those in need is a demonstration of our faith. A small group called Mission Beyond Our Borders was set up in 2022 to identify missionaries and others who were already being supported by members of the church, and to make proposals for mission giving by the PCC. In December 2022, six recipients, a combination of organisations and individuals, were proposed and donations totalling £2,000 were made.

City Relationships

Over lockdown we worked hard to maintain our relationships with different groups in the city: the council, the local residents, the shops etc. In 2022 we were able to restart our local resident lunches, hosting CRAG (Chester Residents Association Group) and caring for the people who day in and day out use our café for company and who may join in our art and wellbeing workshops. Our relationship with the Freeman and Guilds is growing and we are planning to run a number of community-enriching fund-raising events each year together.

Ecumenical Relationships

St Peter's is a member of Churches Together and Link Up in Chester.

Throughout the year St Peter's hosts and takes part in church unity events with the other churches in the city.

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 seventh full year of operation. The financial statements contained in this report cover the period of twelve months to 31st December 2022.

The PCC operated with the following funds in 2022:

- 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.
- Parish Investment Fund – unrestricted but designated. 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 building improvements, and that up to 20% could be spent on missional activities as they are identified.
- 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 Cydney Phillips. There was no expenditure from this fund in 2022 and Jonathan and Cydney Phillips agreed that the fund should be closed at the end of 2022 with the final balance (£1,530) being transferred to the General Fund.
- 3rd Space Fund – restricted for 3rd Space grants, donations and direct costs.
- Mission Fund – restricted to supporting mission outside the parish. This fund has a nil balance at 31 December 2022.

A new Designated Fund was set up in 2022

- Stained-glass Windows Fund – this fund was created following the receipt of an insurance claim (£15,634) for damage to the stained-glass windows. Due to other work being planned on the East Wall, the work on repairing the stained-glass windows was not started in 2022.

A new Restricted Fund was set up in 2022.

- A Meal For Everyone Fund – this fund was created following a fund-raising event organised by the Mitchell Group in December 2022 with the proceeds to be used for putting on evenings, once per week during the darkest months of the year, where people come together at St Peter's to help prepare a meal, eat together and enjoy community. Starting in January 2023, it is intended to continue until April 2023 and then, subject to funding, restart in the following autumn / winter.

Financial controls and financial management policies have been kept under review during the year. A budget for 2023 was presented to the PCC in January 2023 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. Total donations were at a similar level to the previous year, while the contribution coming from the café and shop was down around £7,000. Although the café could remain open throughout 2022, the grants received in 2021 meant that the contribution was lower in 2022.

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. The unrestricted/designated funds had a combined deficit in 2022 of £6,478 (2021 deficit, excluding Diocesan gift: £11,275). In addition to the lower café contribution, Parish Share costs increased by approx. £5,000 in 2022, but £15,634 was received for an insurance claim for the stained-glass windows.

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 2022 this was:

	3 months expenditure	Actual reserve (excl Fixed Assets)
General:	£22,150	£45,096
Café:	£18,125	£25,177

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 2023 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 13 March 2023

And Signed On Their Behalf By:



Name: Rev Jonathan Phillips

Position: Vicar

Date: 30 March 2023

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 2022, 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

31 March 2023

Statement of Financial Activities for the 12 months ended 31st December 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year
Income and endowments from:						
Donations and legacies	2a	73,703	-	6,762	80,465	178,472
Income from charitable activities	2b	8,485	52,644	-	61,129	60,016
Other trading activities	2c	-	632	-	632	587
Investments	2d	1,082	-	324	1,406	347
Other income	2e	-	15,634	-	15,634	-
Total income		83,270	68,910	7,086	159,266	239,422
Expenditure on:						
Raising funds	2f	-	275	-	275	335
Expenditure on charitable activities	2g	90,649	67,213	7,429	165,291	149,392
Other expenditure	2g	93	428	35	556	320
Total expenditure		90,742	67,916	7,464	166,122	150,047
Gains / losses on investment assets		-	-	-	-	-
Net income / (expenditure) before transfers		(7,472)	994	(378)	(6,856)	89,375
Transfers						
Gross transfers between funds - in		1,530			1,530	6,770
Gross transfers between funds - out				(1,530)	(1,530)	(6,770)
Net movement in funds		(5,942)	994	(1,908)	(6,856)	89,375
Reconciliation of funds						
Total funds brought forward at 1 st January 2022		75,275	140,117	27,623	243,015	153,640
Total funds carried forward		69,333	141,111	25,715	236,159	243,015

Balance sheet as at 31st December 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year £
Fixed assets						
Fixtures & Fittings	5	21,097	-	-	21,097	24,343
Equipment		3,139	1,555	-	4,694	8,483
		24,236	1,555	-	25,791	32,826
Current assets						
Debtors	6	3,650	8,529	937	13,116	3,995
Short term deposits		-	-	26,628	26,628	26,304
Cash at bank and in hand		41,899	133,292	5,501	180,692	183,091
		45,549	141,821	33,066	220,436	213,390
Liabilities						
Creditors: Amounts falling due in one year	7	(452)	(2,265)	(7,351)	(10,068)	(3,201)
		(452)	(2,265)	(7,351)	(10,068)	(3,201)
Net current assets less current liabilities		45,097	139,556	25,715	210,368	210,189
Total assets less current liabilities		69,333	141,111	25,715	236,159	243,015
Total net assets less liabilities		69,333	141,111	25,715	236,159	243,015
Represented by						
Unrestricted : General fund		69,333	-	-	69,333	75,275
Designated : Café fund		-	26,732	-	26,732	39,672
: Parish Investment		-	98,745	-	98,745	100,445
: Stained-glass windows		-	15,634	-	15,634	-
Restricted : 3 rd Space fund		-	-	210	210	89
Development fund		-	-	19,277	19,277	26,304
Isabella Theatre Community		-	-	-	-	1,230
A Meal For Everyone		-	-	6,228	6,228	-
Total funds of the church	8	69,333	141,111	25,715	236,159	243,015

The financial statements were approved by the trustees on 13 March 2023.

Signed on behalf of the PCC by:



Name Rev Jonathan Phillips

Date 30 March 2023

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 deficit of £22,490 in the twelve months to 31st December 2022. However, total reserves at the end of the year amounted to £220,525 and net current assets were £194,734. 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 2022 £	Total 2021 £
Donations	60,478	—	5,779	66,257	164,347
Church boxes	2,740	—	—	2,740	1,450
Gift Aid	10,485	—	983	11,468	12,675
Total	73,703	—	6,762	80,465	178,472

2b Income from charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Cafe cash donations via till	—	1,275	—	1,275	682
Grants	1,156	—	—	1,156	28,239
Payments for church events	4,568	—	—	4,568	3,245
PCC fees	61	—	—	61	343
Hire of church	300	—	—	300	300
Cafe sales	—	51,369	—	51,369	24,807
Night Church contribution	2,400	—	—	2,400	2,400
Total	8,485	52,644	—	61,129	60,016

2c Other trading activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Shop sales	—	632	—	632	587
Total	—	632	—	632	587

2d Investments

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank Interest	1,082	—	324	1,406	347
Total	1,082	—	324	1,406	347

2e Other income

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Insurance claim - windows	—	15,634	—	15,634	—
Total	—	15,634	—	15,634	—
INCOME GRAND TOTAL	83,270	68,910	7,086	159,266	239,422

2f Raising funds

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Shop purchases	—	275	—	275	335
Total	—	275	—	275	335

2g Expenditure on charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Parish Share	55,733	13,934	—	69,667	64,750
Link Up	144	36	—	180	140
Clergy Travel	68	10	—	78	—
Clergy other	1,883	351	—	2,234	1,093
Clergy housing	3,015	754	—	3,769	3,495
Church utilities	1,265	5,061	—	6,326	6,311
Church repairs and maintenance	1,932	818	—	2,750	13,985
Church cleaning	1,050	2,539	—	3,589	2,489
Insurance	2,849	503	—	3,352	3,550
Cost of Services	1,407	—	—	1,407	2,823
Church outreach	718	—	—	718	—
Children & Youth	88	—	—	88	371
Church Mission	—	2,975	—	2,975	1,654
Church events	3,813	—	—	3,813	3,153
Photocopier and printing	150	21	—	171	119
Computer and IT	551	—	—	551	620
Other office costs	306	42	—	348	346
Cafe food purchases	—	12,338	—	12,338	5,892
Cafe drinks purchases	—	3,193	—	3,193	1,373
Cafe equipment purchases	—	330	—	330	244
Cafe other direct costs	—	2,901	—	2,901	2,273
Café chaplaincy	—	7	—	7	18
Salaries	6,931	20,595	—	27,526	25,942
3rd Space	—	—	78	78	38
Isabella Theatre Community	—	—	—	—	—
Professional Fees	2,036	—	7,351	9,387	1,652
Depreciation	6,470	565	—	7,035	6,611
Governance costs	240	240	—	480	450
Expenditure on charitable activities	90,649	67,213	7,429	165,291	149,392
Other expenditure – bank charges	93	428	35	556	320
EXPENDITURE GRAND TOTAL	90,742	67,916	7,464	166,122	150,047

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 2022 %	Total 2021 %
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

	2022 £	Total 2021 £
Wages and salaries:	26,745	25,192
Social security costs:	-	-
Pension costs:	781	750
Total staff costs:	<u>27,526</u>	<u>25,942</u>
Average number of employees in the period:	2.0	2.0
Full time equivalent	1.3	1.2

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 £3,689 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. 5 trustees received reimbursement of expenses.

5 Fixed Assets

	Equipment (£)	Fixtures & Fittings (£)	Total (£)
Cost			
As at 01/01/22	15,157	32,460	47,617
Additions	—	—	—
Disposals	—	—	—
As at 31/12/22	<u>15,157</u>	<u>32,460</u>	<u>47,617</u>
Depreciation			
As at 01/01/22	6,674	8,117	14,791
Charge for the year	3,789	3,246	7,035
As at 31/12/22	<u>10,463</u>	<u>11,363</u>	<u>21,826</u>
Net Book Value as at 31/12/22	<u>4,694</u>	<u>21,097</u>	<u>25,791</u>
Net Book Value as at 31/12/21	8,483	24,343	32,826

6 Debtors

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Income tax recoverable	2,762	—	937	3,699	2,836
Pre-paid Council Tax	588	147	—	735	712
Deposit paid for coffee machine	—	1,031	—	1,031	—
Money due to PI Fund from Dev't Fund	—	7,351	—	7,351	—
Prepayment to Cloverley Hall	300	—	—	300	300
Shop sales – Dec 2021	—	—	—	—	63
Pre-payment for energy audit	—	—	—	—	84
Total	3,650	8,529	937	13,116	3,995

7 Liabilities falling due in less than 1 year

	Unrestricted (General) £	Designated (Café) £	Restricted Funds £	Total 2022 £	Total 2021 £
Trade Creditors	65	919	—	984	2,111
Money due to PI Fund from Dev't Fund	—	—	7,351	7,351	—
Accrued Utility Costs	137	551	—	688	—
Accrued Bank Charges	—	48	—	48	—
Toilet Twinning donations to be paid out	—	307	—	307	—
Independent Examiner Fee	250	250	—	500	500
HMRC for PAYE	—	190	—	190	181
NEST for pensions	—	—	—	—	137
Fees owed to diocese	—	—	—	—	272
Total	452	2,265	7,351	10,068	3,201

8 Fund movement by type

	Opening £	Incoming £	Outgoing £	Transfers £	Closing £
GEN - General					
Unrestricted	75,275	83,270	(90,742)	1,530	69,333
CAFE - Cafe					
Designated	39,672	53,276	(66,216)	—	26,732
PI – Parish Investment					
Designated	100,445	—	(1,700)	—	98,745
SGW – Stained-glass windows					
Designated	—	15,634	—	—	15,634
3rd – 3rd Space					
Restricted	89	200	(79)	—	210
AMFE – A Meal For Everyone					
Restricted	—	6,262	(34)	—	6,228
ITC - ISABELLA THEATRE COMMUNITY					
Restricted	1,230	300	—	(1,530)	—
DEV - Development Fund					
Restricted	26,304	324	(7,351)	—	19,277
Grand total	243,015	159,266	(166,122)	—	236,159

9 Related party transactions

There were no related party transactions in 2021 or 2022.