

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

**Annual Report and Financial Statements
for the 12 months ended 31st December 2023**

Charity No: 1174067

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Administrative Information

In post at 31 December 2023:

Vicar	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 Daniel Percey
Secretary	Bridget Hobson
Electoral Roll Secretary	Bridget Hobson
Treasurer	Nev Kite
Deanery Synod	Rev'd Jonathan Phillips
Independent Examiner	Alastair Jeffcott BA 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 eighth full year annual report and financial statements and covers the twelve months to 31st December 2023. 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
Julian Annison
Nev Kite
Anne Naylor (to 24 April 2023)
Daniel Percey (from 24 April 2023)
Lizzie Wiffen (to 24 April 2023)

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

Committees

PCC Committee

The PCC met 6 times during 2023: 3 meetings were held in St Peter's and 3 were online. There were also 2 further extraordinary meetings held online. The first of these was to update the PCC on the issues with the east wall, leading to the temporary closure of the building, and outlining the remedial works proposed. The second extraordinary meeting was to approve the design solution for the permanent repairs to the wall in order to apply for the faculty. In September it was agreed that all future meetings would be held in St Peter's.

Regular reports are received from the Vicar on Ministry and Mission, including updates on Mission Beyond Our Borders. In addition, there are regular reports on Finance, Fabric, the Building Development Project, Night Church, Safeguarding, Inclusivity and from the Deanery Synod. Other business has included a focus on the café, reviewing our policies and outreach with the local community in various ways. All PCC members have had a DBS check, as required by the Diocese, and all new members will be safely recruited under the St Peter's volunteer policy.

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 2023 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 consists of the Café manager (Denise Beech), Jonathan Phillips, Nev Kite, Darren Andrews and Ann Hughes. 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.

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.

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 2023.

A detailed structural survey of the building was commissioned in readiness for the building project and this revealed, in early 2023, a significant issue with the east wall. This resulted in the building being closed for 4 weeks in February/March while a temporary solution was put in place at a cost of around £45,000. The permanent solution proposed by the Conservation Engineer and supported by the church architect has been agreed by the PCC and we are currently in the process of applying for grants to meet the anticipated cost of £130,000-£150,000.

Achievements and Performance of our Core Mission (Communities, Outreach, Relationships and Events for Unity)

- *Communities of Worship and Prayer*

Our Sunday worshipping communities (9.15am and 10.30am services) continue to grow. We have been encouraged seeing the positive impact on people's lives by the welcome, the refreshments, the teaching, the sung worship, the times of discussion and the informal style and layout. Our Tuesday worshipping community attracts 15+ people for the act of worship and café customers who regularly stay. This gives 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 continue to be committed to live-streaming all our services for the benefit of those people who are unable or hesitant to join services in the building but appreciate being able to join services online. We also continue to reach out to new people through using Facebook as our online platform.

All are welcome to attend our regular services. At present there are 65 people on the Church Electoral Roll (2023:56), all of whom are not resident in the parish. 11 names were added during the year and 2 were removed. The average weekly adult attendance on Sunday mornings during 2023 was 50 (2022: 34).

- *Outreach to the Community*

The community Café is now back to pre-pandemic levels of activity. Our big give-away projects continue to be received with enthusiasm, and support of the local community through chaplaincy and other resident focussed events continues to open up new opportunities for how we facilitate transformation in the city.

Cafe at the Cross

The café was open for the whole of 2023, with the exception of the 4 week enforced closure in February and March. This was due to the remedial work needed to be done on the east wall. The permanent work is still due to be done at some point in 2024. The cafe 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 continue to be very grateful to our Café Manager, Denise Beech, for all the tireless 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, by sourcing all its soups and cakes from them. The panini toaster and the bean coffee machine continue to be very successful and we are actively looking into how we can further grow our income from the café while maintaining its very important missional role.

- *Relationships both local and further afield*

Mission Beyond Our Borders

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. We continue to support these people through prayer, correspondence and inviting them to speak.

Deanery and Diocesan Synod

The incumbent, Rev'd Jonathan Phillips, John Lancaster and Lizzie Wiffen sit on the deanery synod. Rev'd Jonathan also sits on the Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

City Relationships

Rev'd Jonathan Phillips, the café team and several volunteers work hard to maintain our relationships with different groups in the city: the council, the local residents, the shops etc. We host local resident lunches, CRAG (Chester Residents Association Group), Christmas services for the City Club, Night Church and art & wellbeing workshops. Our relationship with the Freeman and Guilds is growing and we have run several community-enriching fundraising events together in 2023 and are planning more for 2024. Our newest relationship in the city is with Street Angels, a night economy outreach to give water and flip flops to clubbers reducing the numbers of people accessing A&E on Friday nights. Night Church and Street Angels are cited as part of the reason Chester has been successful in retaining its Purple Flag status.

- Events for Unity: Ecumenical Relationships

St Peter's is a member of Churches Together and Link Up in Chester. Under the banner of Unity at the Cross, St Peter's hosts three ecumenical prayer gatherings throughout the year for Church leaders and hosts three ecumenical services and outreaches: Resurrection at the Cross, Pentecost at the Cross and Nativity at the Cross.

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 eighth full year of operation. The financial statements contained in this report cover the period of twelve months to 31st December 2023.

The PCC operated with the following funds in 2023:

- 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 – this designated 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 cost of the temporary repairs to the east wall in 2023 came from this fund.
- 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.
- 3rd Space Fund – restricted for 3rd Space (WellBart) grants, donations and direct costs.
- Mission Fund – restricted to supporting mission outside the parish. This fund has a nil balance at 31 December 2022.
- Stained-glass Windows Fund – this designated fund was created following the receipt of an insurance claim (£15,634) in 2022 for damage to the stained-glass windows.
- A Meal For Everyone Fund – this restricted 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. Due to the issue with the east wall, these meals have been suspended since February 2023.

Two new restricted funds were created in 2023:

- Save The Planet Fund – this fund was created following receipt of grant funding, jointly with Chester Cathedral, to run children's activities in the summer holiday on the theme of "Save The Planet". A small balance remains in the fund to be carried forward as the intention is for the same programme to run again in 2024.
- Friends of the Building – this fund was set up to encourage local individuals and organisations who value St Peter's church as a building to be able to contribute towards its maintenance, repair and development.

Financial controls and financial management policies have been kept under review during the year. A budget for 2024 was presented to the PCC in January 2024 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 27% higher than the previous year, largely driven by some large one-off donations in response to the east wall issue. The net contribution coming from the café and shop was around £750 higher than in 2022 despite being closed for 4 weeks due to the east wall issue.

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: Cash balances 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 2023 of £40,825 (2022 deficit: £6,478), which was mainly due to the cost of the temporary repairs on the east wall (£45,000) and net expenditure of £8,000 on stained-glass window repairs.

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 combined General and Café funds. At 31st December 2023 this was:

	3 months expenditure	Actual reserve (excl Fixed Assets)
General:	£23,077	£59,965
Café:	£20,343	£13,735
Total:	£43,420	£73,700

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 2024 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.

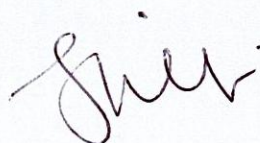
We are also responsible for:

- 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 11 March 2024

And Signed On Their Behalf By:



Name: Rev Jonathan Phillips

Position: Vicar

Date: 28 March 2024

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 2023, 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").

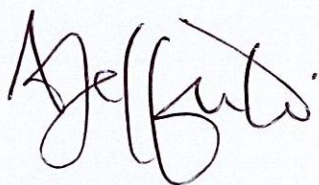
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Alastair Jeffcott BA FCA
McIntocks (NW) Limited
Chartered Accountants
2 Hilliards Court
Chester Business Park
CHESTER
CH4 9PX

2/4/2024

Statement of Financial Activities for the 12 months ended 31st December 2023

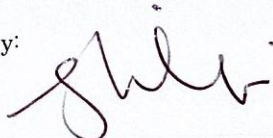
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year
Income and endowments from:						
Donations and legacies	2a	104,228	1,000	1,068	106,296	80,465
Income from charitable activities	2b	7,260	68,652	1,000	76,912	61,129
Other trading activities	2c	-	645	-	645	632
Investments	2d	3,156	-	620	3,776	1,406
Other income	2e	-	29	-	29	15,634
Total income		114,644	70,326	2,688	187,658	159,266
Expenditure on:						
Raising funds	2f	182	323	-	505	275
Expenditure on charitable activities	2g	90,032	134,804	21,500	246,336	165,291
Other expenditure	2g	345	558	8	911	556
Total expenditure		90,559	135,685	21,508	247,752	166,122
Gains / losses on investment assets		-	-	-	-	-
Net income / (expenditure) before transfers		24,085	(65,359)	(18,820)	(60,094)	(6,856)
Transfers						
Gross transfers between funds - in		-	15,000	-	15,000	1,530
Gross transfers between funds - out		(15,000)	-	-	(15,000)	(1,530)
Net movement in funds		9,085	(50,359)	(18,820)	(60,094)	(6,856)
Reconciliation of funds						
Total funds brought forward at 1 st January 2023		69,333	141,111	25,715	236,159	243,015
Total funds carried forward		78,418	90,752	6,895	176,065	236,159

Balance sheet as at 31st December 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year £
Fixed assets						
Fixtures & Fittings	5					21,097
Equipment						4,694
		18,452	2,536		20,988	25,791
Current assets						
Debtors	6	4,695	2,158	7	6,860	13,116
Short term deposits						26,628
Cash at bank and in hand		56,563	90,002	6,926	153,491	180,692
		61,258	92,160	6,933	160,351	220,436
Liabilities						
Creditors: Amounts falling due in one year	7	(1,292)	(3,944)	(38)	(5,274)	(10,068)
Net current assets less current liabilities		59,966	88,216	6,895	155,077	210,368
Total assets less current liabilities		78,418	90,752	6,895	176,065	236,159
Total net assets less liabilities		78,418	90,752	6,895	176,065	236,159
Represented by						
Unrestricted : General fund		78,418			78,418	69,333
Designated : Café fund			16,271		16,271	26,732
: Parish Investment			67,143		67,143	98,745
: Stained-glass windows			7,338		7,338	15,634
Restricted : 3 rd Space fund				119	119	210
Development fund				1,386	1,386	19,277
Friends of the Building				661	661	-
Save The Planet				135	135	-
A Meal For Everyone				4,594	4,594	6,228
Total funds of the church	8	78,418	90,752	6,895	176,065	236,159

The financial statements were approved by the trustees on 11 March 2024.

Signed on behalf of the PCC by:



Name Rev Jonathan Phillips

Date 28 March 2024

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 £60,094 in the twelve months to 31st December 2023. However, total reserves at the end of the year amounted to £176,065 and net current assets were £155,077. 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 café 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 2023 £	Total 2022 £
Donations	77,385	1,000	645	79,030	66,257
Fundraising income	3,727	—	—	3,727	—
Church boxes	5,324	—	—	5,324	2,740
Gift Aid	17,792	—	423	18,215	11,648
Total	104,228	1,000	1,068	106,296	80,465

2b Income from charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Cafe cash donations via till	—	451	—	451	1,275
Grants	—	9,249	1,000	10,249	1,156
Payments for church events	4,493	—	—	4,493	4,568
PCC fees	247	—	—	247	61
Hire of church	300	—	—	300	300
Cafe sales	—	58,952	—	58,952	51,369
Night Church contribution	2,220	—	—	2,220	2,400
Total	7,260	68,652	1,000	76,912	61,129

2c Other trading activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Shop sales	—	645	—	645	632
Total	—	645	—	645	632

2d Investments

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Bank Interest	3,156	—	620	3,776	1,406
Total	3,156	—	620	3,776	1,406

2e Other income

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Insurance claim - windows	—	—	—	—	15,634
Commission on Fairtrade sales	—	29	—	29	—
Total	—	29	—	29	15,634
INCOME GRAND TOTAL	114,644	70,326	2,688	187,658	159,266

2f Raising funds

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Shop purchases	—	323	—	323	275
Fundraising costs	182	—	—	182	—
Total	182	323	—	505	275

2g Expenditure on charitable activities

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Parish Share	57,406	14,351		71,757	69,667
Link Up	144	36		180	180
Clergy Travel	85	15		100	78
Clergy other	745	64		809	2,234
Clergy housing	3,438	860		4,298	3,769
Church utilities	1,543	3,514		5,057	6,326
Church repairs and maintenance	855	44,933		45,788	2,750
Church cleaning	1,379	3,210		4,589	3,589
Insurance	3,164	558		3,722	3,352
Cost of Services	1,372			1,372	1,407
Church outreach	1,409		71	1,480	718
Children & Youth	76			76	88
Church Mission		750		750	2,975
Church events	4,053			4,053	3,813
Photocopier and printing	206	51	50	307	171
Computer and IT	1,155	12		1,167	551
Other office costs	330	26		356	348
Cafe food purchases		14,284	449	14,733	12,338
Cafe drinks purchases		3,524		3,524	3,193
Cafe equipment purchases		857	1,424	2,281	330
Cafe other direct costs		2,621	23	2,644	2,901
Café chaplaincy		2		2	7
Salaries	5,311	23,548	865	29,724	27,526
3rd Space			107	107	78
Professional Fees	1,247	20,252	18,511	40,010	9,387
Depreciation	5,783	1,081		6,864	7,035
Governance costs	331	255		586	480
Expenditure on charitable activities	90,032	134,804	21,500	246,336	165,291
Other expenditure – bank charges	345	558	8	911	556
EXPENDITURE GRAND TOTAL	90,559	135,685	21,508	247,752	166,122

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 2023 %	Total 2022 %
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

	2023 £	Total 2022 £
Wages and salaries:	28,888	26,745
Social security costs:	-	-
Pension costs:	836	781
Total staff costs:	<u>29,724</u>	<u>27,526</u>
Average number of employees in the period:	2.0	2.0
Full time equivalent	1.2	1.3

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 £4,895 in the year. Expenses included materials for services, teaching materials, books, equipment and food purchased for A Meal For Everyone, 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 01/01/23	15,157	32,460	47,617
Additions	2,061	—	2,061
Disposals	—	—	—
As at 31/12/23	<u>17,218</u>	<u>32,460</u>	<u>49,678</u>
Depreciation			
As at 01/01/23	10,463	11,363	21,826
Charge for the year	3,618	3,246	6,864
As at 31/12/23	<u>14,081</u>	<u>14,609</u>	<u>28,690</u>
Net Book Value as at 31/12/23	<u>3,137</u>	<u>17,851</u>	<u>20,988</u>
Net Book Value as at 31/12/22	4,694	21,097	25,791

6 Debtors

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Income tax recoverable	3,640	—	7	3,647	3,699
Pre-paid Council Tax	619	154	—	773	735
Pre-paid water bills	14	57	—	71	—
Pre-paid Rentokil invoice	22	90	—	112	—
Prepayment to Cloverley Hall	300	—	—	300	300
Dec cash donation banked Jan	100	—	—	100	—
Dec café & shop takings banked Jan	—	81	—	81	—
Inv 2023-010 paid Jan	—	117	—	117	—
LPOW grant rec'd Jan	—	1,659	—	1,659	—
Deposit paid for coffee machine	—	—	—	—	1,031
Money due to PI Fund from Dev't Fund	—	—	—	—	7,351
Total	4,695	2,158	7	6,860	13,116

7 Liabilities falling due in less than 1 year

	Unrestricted (General) £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Trade Creditors	810	2,219	38	3,067	984
Accrued Utility Costs	232	927	—	1,159	688
Accrued Bank Charges	—	57	—	57	48
Toilet Twinning donations to be paid out	—	214	—	214	307
Independent Examiner Fee	250	250	—	500	500
HMRC for PAYE	—	277	—	277	190
Money due to PI Fund from Dev't Fund	—	—	—	—	7,351
Total	1,292	3,944	38	5,274	10,068

8 Fund movement by type

	Opening £	Incoming £	Outgoing £	Transfers £	Closing £
GEN - General					
Unrestricted	69,333	114,644	(90,559)	(15,000)	78,418
CAFE - Cafe					
Designated	26,732	60,077	(70,538)	—	16,271
PI – Parish Investment					
Designated	98,745	8,591	(55,193)	15,000	67,143
SGW – Stained-glass windows					
Designated	15,634	1,659	(9,955)	—	7,338
3rd – 3rd Space					
Restricted	210	15	(106)	—	119
AMFE – A Meal For Everyone					
Restricted	6,228	391	(2,025)	—	4,594
FRIENDS – Friends of the Building					
Restricted	—	661	—	—	661
SPCC – Save Planet					
Restricted	—	1,000	(865)	—	135
DEV - Development Fund					
Restricted	19,277	620	(18,511)	—	1,386
Grand total	236,159	187,658	(247,752)	—	176,065

9 Related party transactions

There were no related party transactions in 2022 or 2023.