

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PHILIP'S KELSALL

England & Wales - Charity number 1184938

Details

Other names ST PHILIP'S PCC KELSALL

Status Registered

Legal form Other

Registered 2019-08-19

Register [View on the Charity Commission register](#)

Contact

Address The Vicarage
Chester Road
Kelsall
Tarpoley
CW6 0SA

Phone 01829752639

Email vicar@kelsallparishchurch.org.uk

Website www.kelsallparishchurch.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Religious activities

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£103,074	£107,292	-	-
2023-12-31	£93,567	£105,569	-	-
2022-12-31	£99,121	£104,563	-	-
2021-12-31	£96,601	£119,943	-	-
2020-12-31	£140,944	£279,092	-	-

Trustees

Name	Role	Appointed
Susan Hide	Chair	2018-04-01
Andrea Gray		2026-04-26
Brian Rischmiller		2017-04-01
Dr Alan Martin Smith		2025-05-04
Dr Mary Gaskarth		2018-04-01
Elaine Shakspeare		2026-04-26
Kathleen Roberts		2017-05-01
Patricia Anne Kershaw		2018-04-01
Rev Susan Banks		2019-11-03
Sarah Davies		2023-04-27

Accounts



Trustees' Annual Report for the period

Period start date

Period end date

From

To

Section A Reference and administration details

Charity name The Parochial Church Council of the Ecclesiastical Parish of St Philip's Kelsall

Other names charity is known by St Philip's Church Kelsall

Registered charity number (if any) 1184938

Charity's principal address

The Vicarage
 Chester Road
 Kelsall
Postcode CW6 0SA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Susan Banks	Vicar		
2	Dr Alan Martin Smith		Appointed 4 May 2005	
3	Mrs Susan Hide			
4	Mrs Sarah Davies			
5	Dr Mary Gaskarth			
6	Mrs Patricia Kershaw			
7	Mrs Jane Pearson			
8	Mr Brian Rischmiller			
9	Mrs Kathleen Roberts			
10				
11				
12				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measures 1969 as amended)
How the charity is constituted	Trust
Trustee selection methods	Elected by the PCC

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and
- training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

St. Philip's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Susan Banks, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building in Kelsall.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Philips. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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:

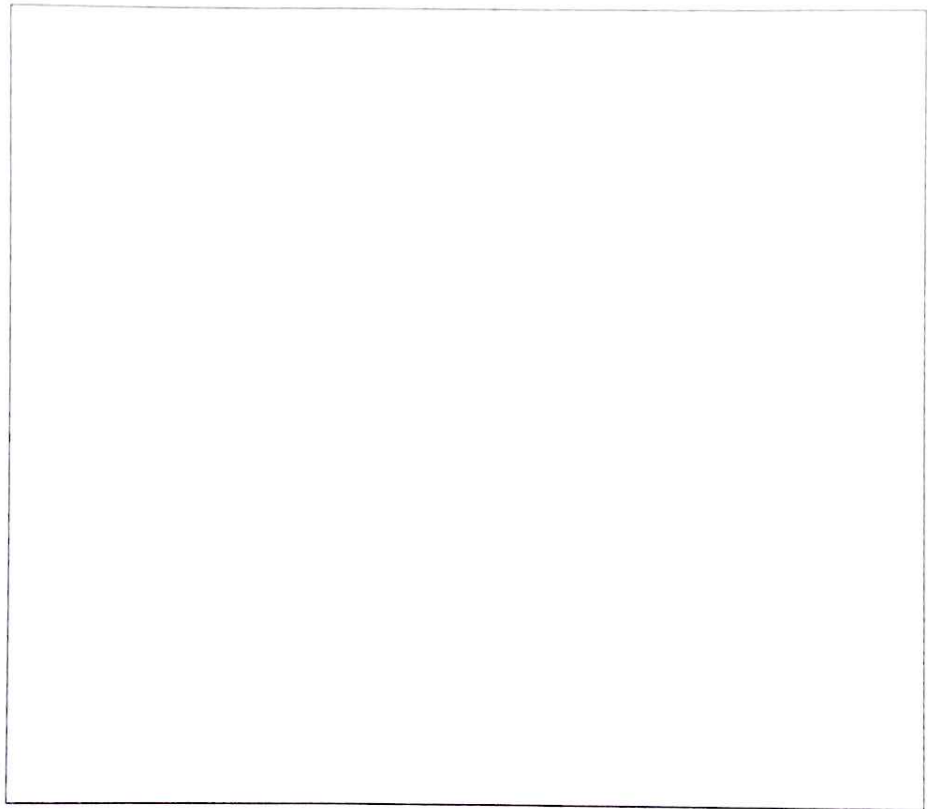
- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

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

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular service. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Some members of our parish are unable to attend church due to sickness or age. Reverend Susan Banks visits church members who request a visit.

A weekly café has been set up under the warm welcome scheme and has been successful in bringing people into the church and extending our outreach to the local community.

Section E Financial review

Brief statement of the charity's policy on reserves

The PCC holds investments as part of the unrestricted (general) fund which could be sold if there is a deficit on this fund. The PCC aims to breakeven each year on the general fund. The deficit for 2024 is however £4837. This is lower than originally expected due to a successful Stewardship campaign run in the year and generous donations from the members of the congregation.

The balance on the restricted fund (the Major Project Fund) is £30,142 at the end of December 2024. The fund will be used for future projects in the church including maintaining the church building.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P. A. Kershaw	
Full name(s)	P. A. KERSHAW	
Position (eg Secretary, Chair, etc)	Joint Treasurer	
Date	4/5/25	

Section B

Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
		F01	F02	F04	F05
Fixed assets					
Tangible assets (Note 9)	B01	1,450		1,450	3,312
	B02			-	-
Investments (Note 10)	B03			-	-
Total fixed assets	B04	1,450	-	1,450	3,312
Current assets					
Stock and work in progress	B05			-	-
Debtors (Note 11)	B06	11,206		11,206	9,752
(Short term) investments	B07	41,234	15,712	56,946	63,820
Cash at bank and in hand	B08	4,131	14,530	18,661	19,210
Total current assets	B09	56,571	30,242	86,813	92,782
Creditors: amounts falling due within one year (Note 12)	B10	3,130		3,130	8,147
Net current assets/(liabilities)	B11	53,441	30,242	83,683	84,635
Total assets less current liabilities	B12	54,891	30,242	85,133	87,947
Creditors: amounts falling due after one year (Note 12)	B13			-	-
Provisions for liabilities and charges	B14			-	-
Net assets	B15	54,891	30,242	85,133	87,947
Funds of the Charity					
Unrestricted funds	B16	54,891		54,891	58,693
	B17			-	-
Restricted income funds (Note 13)	B18		30,242	30,242	29,254
Endowment funds (Note 13)	B19			-	-
Total funds	B20	54,891	30,242	85,133	87,947

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
P. A. Kershaw	4/5/25

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or
- Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous year

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when <ul style="list-style-type: none"> • the charity becomes entitled to the resources, • the trustees are virtually certain they will receive the resources, and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.



Note 3

Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	General 2024 £	Restricted 2024 £	General 2023 £	Restrict ed 2023 £
Voluntary income	Offerories	60,570		58,653	-
	Tax refunds	14,820		14,464	-
	Legacies		2,050	-	2,000
	Donations	8,234	4,219	3,206	-
	Total	83,624	6,269	76,323	2,000
Activities for generating funds	Fees	3,996		7,090	-
	Grants				-
	Sundry & use of church lounge	600		79	-
	Café	1,381		796	
	Fundraising	2,564		1,979	
	Use of vicarage				
	Beer festival donation	1,500		2,100	
	Sale of chairs			-	-
	Sundry income			-	-
	Sale of pews etc				-
	Magazine	399		300	
	Youth income (holiday club)				
	Contribution to heating costs			-	
	VAT recovery	536			624
Total	10,976	-	12,344	624	
Investment income	Interest and dividends	1,269	936	1,500	776
	Total	1,269	936	1,500	776
Incoming resources from charitable activities					-
	Total				-
Section C Notes to the accounts (cont)		95,869	7,205	90,167	3,400

Section C**Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	2023 £	2023 £	2022 £	2022 £
Fundraising trading costs	Magazine	-		-	-
	Fees	1,687		3,610	-
	Fundraising expenses	100		100	-
	Total	1,787	-	3,710	-
Investment					-
	Total	-	-	-	-
Charitable activities	Mission giving	3,650	3,650	7,000	-
	Charitable donation		469	-	-
	Total	3,650	4,119	7,000	-
Governance costs	Panish share	67,272		64,068	-
	Vicar's expenses	1,153		869	
	Vicarage expenses	3,485		3,600	
	Visiting speakers	257		808	
	Communion expenses	250		141	
	Cleaning	1,200		1,020	
	Training	-		114	
	Organist and Music	4,254		3,986	
	Heat and Light	3,351		3,962	
	Insurance and rates	3,573		3,760	
	Depreciation	1,862		2,103	
	Repairs and renewals	7,104		3,929	
	Books, stationery and brochures	727		1,732	
	Sundry expenses	525		490	
	Internet	255		371	
	Purchase of table for café				-
	Lychgate repairs			2,467	3,906
Total	95,269	2,467	90,953	3,906	
Total	100,706	6,586	101,663	3,906	

Section C **Notes to the accounts** **(cont)**

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	1	1
Nature of the expenses	Reimbursement of church expenses	
Total amount paid	£1,153	£869

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	0	0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	0	0

Section C Notes to the accounts **(cont)**

Note 7 **Paid employees**
 Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	3,315	3,315
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	3,315	3,315

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	-	-
	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£		£	£
Balance brought forward	-	-	-	39,660	-	39,660
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	39,660	-	39,660

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	36,348	-	36,348
Depreciation charge for year	-	-	-	1,862	-	1,862
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	38,210	-	38,210

9.3 Net book value

Brought forward	-	-	-	3,312	-	3,312
Carried forward	-	-	-	1,450	-	1,450

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	63,820
Add: additions to investments at cost	1,721
Less: disposals at carrying value	- 10,000
Add/(deduct): net gain/(loss) on revaluation	1,405
Carrying (market) value at end of year	56,946

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	59,646	1,721
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	59,646	1,721

Section C

Notes to the accounts

(cont)

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	9,760	7,502	-	-
Prepayments and accrued income	1,500	2,250	-	-
Total	11,260	9,752	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	3,130	8,147	-	-
Total	3,130	8,147	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Major project fund	R	Restricted to expenditure for major projects rather than expenditure for the general running of the church
Donations allocated to specific charities	R	Donations paid in by members of the congregation passed on to specific charities

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Major project fund	29,254	2,986	- 2,467	-	369	30,142
Restricted donations	-	4,219	- 4,119	-	-	100
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	29,254	7,205	- 6,586	-	369	30,242

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
NONE	NONE		

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

St Philip's Church Keston		Charity No (if any)	1184938	CC17a
Annual accounts for the period				
Period start date	01/01/2024	To	Period end date 31/12/2024	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Total this year £	Total last year £
			Unrestricted funds £	income funds £		
			F01	F02	F04	F05
Incoming resources (Note 3)						
Incoming resources from generated funds						
Voluntary income		S01	83,624	6,269	89,893	78,323
Activities for generating funds		S02	10,976	-	10,976	12,968
Investment income		S03	1,269	936	2,205	2,276
Incoming resources from charitable activities						
		S04			-	-
Other incoming resources						
		S05			-	-
Total incoming resources			95,869	7,205	103,074	93,567
Resources expended (Notes 4-8)						
Costs of Generating Funds						
Costs of generating voluntary income		S07			-	-
Fundraising trading costs		S08	1,787	-	1,787	3,710
Investment management costs		S09			-	-
Charitable activities						
		S10	3,650	4,119	7,769	7,000
Governance costs						
		S11	95,269	2,467	97,736	94,859
Other resources expended						
		S12			-	-
Total resources expended			100,706	6,586	107,292	105,569
Net incoming/(outgoing) resources before transfers			-	619	-	4,218
			4,837	-	-	12,002
Gross transfers between funds						
Net incoming/(outgoing) resources before other recognised gains/(losses)			-	619	-	4,218
			4,837	-	-	12,002
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17			-	-
Gains and losses on investment assets		S18	1,035	369	1,404	5,411
Net movement in funds			-	988	-	2,814
			3,802	-	-	6,591
Total funds brought forward			58,693	29,254	87,947	94,538
Total funds carried forward			54,891	30,242	85,133	87,947



Section A Independent Examiner's Report

Report to the trustees/
members of

St. Philips Church Kelsall

On accounts for the year
ended

31 December 2024

Charity no
(if any)

1184938

Set out on pages

1 - 15

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**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 Trust'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**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

26.3.2025.

Name:

DAVID GOODIER

Relevant professional
qualification(s) or body
(if any):

NONE.

Address:

8 BRAMLEY COURT
KELSALL TARPORLEY
CW6 0EF

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

Accounts

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg trust deed, constitution)</i>	The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measures 1969 as amended)
How the charity is constituted <i>(eg trust, association, company)</i>	Trust
Trustee selection methods <i>(eg appointed by, elected by)</i>	Elected by the PCC

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and
- training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

St. Philip's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Susan Banks, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building in Kelsall.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Philips. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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:

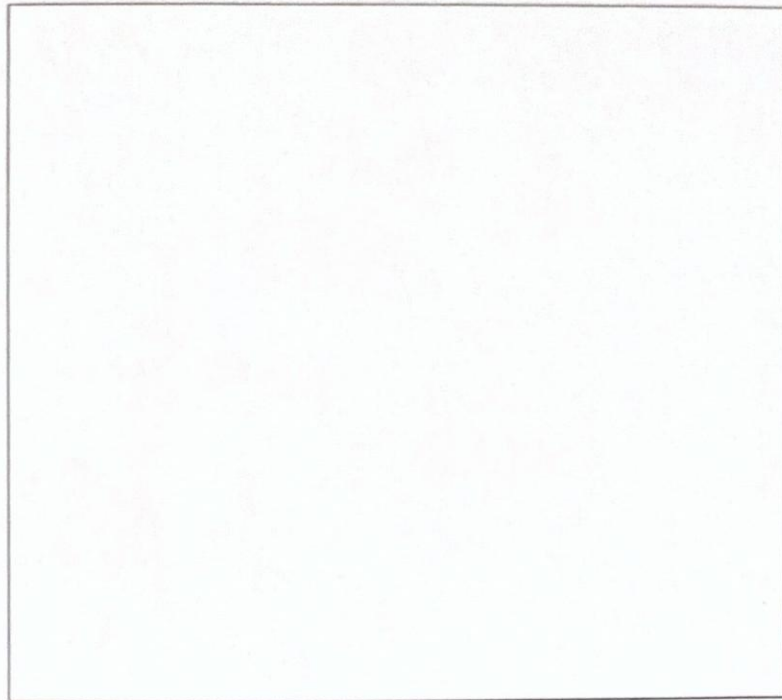
- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

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

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular service. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Some members of our parish are unable to attend church due to sickness or age. Reverend Susan Banks visits church members who request a visit.

A weekly café has been set up under the warm welcome scheme and has been successful in bringing people into the church and extending our outreach to the local community.

Section E Financial review

Brief statement of the charity's policy on reserves

The PCC holds investments as part of the unrestricted (general) fund which could be sold if there is a deficit on this fund. The PCC aims to breakeven each year on the general fund. This is normally a challenge as the main expense , our Parish share, increases each year.

The balance on the restricted fund (the Major Project Fund) is £29,254 at the end of December 2023. The modernisation of the church is now complete and the balance on the fund will be used for future projects in the church including repairs to the vestry ceiling and other major expenditure on the upkeep of the building.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P. A Kershaw	
Full name(s)	PATRICIA ANNE KERSHAW	
Position (eg Secretary, Chair, etc)	JOINT TREASURER	
Date	21.4.24	

Section B Balance sheet

	Note	Restricted		Total this year £	Total last year £
		Unrestricted funds	income funds		
		£	£		
		F01	F02	F04	F05
Fixed assets					
Tangible assets (Note 9)	B01	3,312		3,312	5,415
	B02			-	-
Investments (Note 10)	B03			-	-
Total fixed assets	B04	3,312	-	3,312	5,415
Current assets					
Stock and work in progress	B05			-	-
Debtors (Note 11)	B06	9,752		9,752	8,332
(Short term) investments	B07	48,929	14,891	63,820	56,695
Cash at bank and in hand	B08	4,847	14,363	19,210	26,763
Total current assets	B09	63,528	29,254	92,782	91,790
Creditors: amounts falling due within one year (Note 12)	B10	8,147		8,147	2,668
Net current assets/(liabilities)	B11	55,381	29,254	84,635	89,122
Total assets less current liabilities	B12	58,693	29,254	87,947	94,537
Creditors: amounts falling due after one year (Note 12)	B13			-	-
Provisions for liabilities and charges	B14			-	-
Net assets	B15	58,693	29,254	87,947	94,537
Funds of the Charity					
Unrestricted funds	B16	58,693		58,693	65,453
	B17			-	-
Restricted income funds (Note 13)	B18		29,254	29,254	29,084
Endowment funds (Note 13)	B19			-	-
Total funds	B20	58,693	29,254	87,947	94,537

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
P A Kershaw	21.4.24

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous year

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

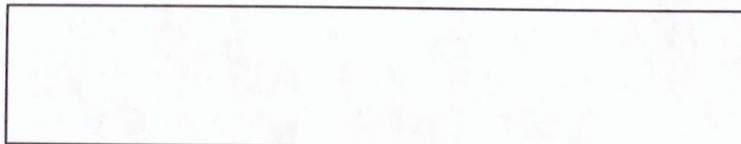
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.



Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	General	Restricted	General	Restrict
	2023	2023	2022	ed
	£	£	£	2022
				£
Voluntary income				
Offerories	58,653		62,339	-
Tax refunds	14,464		15,016	-
Legacies		2,000	-	2,000
Donations	3,206		2,337	1,069
			-	-
Total	76,323	2,000	79,692	3,069
Activities for generating funds				
Fees	7,090		9,233	-
Grants				-
Sundry & use of church lounge	79		768	-
Café	796		600	-
Fundraising	1,979		705	193
Use of vicarage				
Beer festival donation	2,100		1,950	
Sale of chairs			-	-
Sundry income			-	-
Sale of pews etc				-
Magazine	300		198	
Youth income (holiday club)				
Contribution to heating costs			828	
VAT recovery		624		-
Total	12,344	624	14,282	193
Investment income				
Interest and dividends	1,500	776	1,503	382
			-	-
Total	1,500	776	1,503	382
Incoming resources from charitable activities				
				-
				-
Total	90,167	3,400	95,477	3,644

Section C

Notes to the accounts

(cont)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis		2023	2023	2022	2022
		£	£	£	£
Fundraising trading costs	Magazine	-	-	-	-
	Fees	3,610	-	3,820	-
	Fundraising expenses	100	-	100	-
	Total	3,710	-	3,920	-
Investment					
	Total	-	-	-	-
Charitable activities	Mission giving	7,000	-	8,000	-
	Charitable donation	-	-	-	344
	Total	7,000	-	8,000	344
Governance costs	Parish share	64,068	-	62,202	-
	Vicar's expenses	869	-	999	-
	Vicarage expenses	3,600	-	3,122	-
	Visiting speakers	808	-	8	-
	Communion expenses	141	-	52	-
	Cleaning	1,020	-	822	-
	Training	114	-	208	-
	Organist and Music	3,986	-	3,798	-
	Heat and Light	3,962	-	5,343	-
	Insurance and rates	3,760	-	3,714	-
	Depreciation	2,103	-	2,148	-
	Repairs and renewals	3,929	-	3,446	-
	Books, stationery and brochures	1,732	-	1,341	-
	Sundry expenses	490	-	787	-
	Internet	371	-	419	-
	Purchase of table for café	-	-	-	2,000
	Modernisation expenses	-	3,906	-	1,890
	Total	90,953	3,906	88,409	3,890
	Total	101,663	3,906	100,329	4,234

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
	1	1
Reimbursement of church expenses		
Total amount paid	£869	£999

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	0	0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	0	0

Note 7 Paid employees*Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	3,315	3,315
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	3,315	3,315

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£		£	£
Balance brought forward	-	-	-	39,660	-	39,660
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	39,660	-	39,660

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	34,245	-	34,245
Depreciation charge for year	-	-	-	2,103	-	2,103
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	36,348	-	36,348

9.3 Net book value

Brought forward	-	-	-	5,415	-	5,415
Carried forward	-	-	-	3,312	-	3,312

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	56,695
Add: additions to investments at cost	1,714
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	5,411
Carrying (market) value at end of year	63,820

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	63,820	1,714
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	63,820	1,714

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	7,502	7,596	-	-
Prepayments and accrued income	2,250	736	-	-
Total	9,752	8,332	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	8,147	2,668	-	-
Total	8,147	2,668	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Major project fund	R	Restricted to expenditure for major projects rather than expenditure for the general running of the church
Donations allocated to specific charities	R	Donations paid in by members of the congregation passed on to specific charities
Legacy received allocated to capital expenditure	R	Legacy received allocated to the purchase of tables for the café

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Major project fund	29,084	3,400	- 3,906	-	676	29,254
Restricted donations	-	2,125	- 2,125	-	-	-
Legacy	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	29,084	5,525	- 6,031	-	676	29,254

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Major project fund	General fund	cash transferred to general fund in exchange for investments	7000
General fund	Major project fund	investments transferred from general fund to major project fund	7000

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
NONE	NONE		

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.

St Philip's Church Kelsall		Charity No (if any)	1184938	CC17a
Annual accounts for the period				
Period start date	01/01/2023	To	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Total this year £	Total last year £
			Unrestricted funds £	income funds £		
			F01	F02	F04	F05
Incoming resources (Note 3)						
Incoming resources from generated funds					-	-
Voluntary income		S01	76,323	2,000	78,323	82,761
Activities for generating funds		S02	12,344	624	12,968	14,475
Investment income		S03	1,500	776	2,276	1,885
Incoming resources from charitable activities		S04			-	-
Other incoming resources		S05			-	-
Total incoming resources		S06	90,167	3,400	93,567	99,121
Resources expended (Notes 4-8)						
Costs of Generating Funds					-	-
Costs of generating voluntary income		S07			-	-
Fundraising trading costs		S08	3,710	-	3,710	3,920
Investment management costs		S09			-	-
Charitable activities		S10	7,000	-	7,000	8,344
Governance costs		S11	90,953	3,906	94,859	92,299
Other resources expended		S12			-	-
Total resources expended		S13	101,663	3,906	105,569	104,563
Net incoming/(outgoing) resources before transfers		S14	- 11,496	- 506	- 12,002	- 5,442
Gross transfers between funds		S15			-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 11,496	- 506	- 12,002	- 5,442
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17			-	-
Gains and losses on investment assets		S18	4,735	676	5,411	7,420
Net movement in funds		S19	- 6,761	170	- 6,591	- 12,862
Total funds brought forward		S20	65,454	29,084	94,538	107,399
Total funds carried forward		S21	58,693	29,254	87,947	94,537



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: St Philip's Church Kelsall

On accounts for the year ended

31 December 2023 Charity no (if any): 1164938

Set out on pages

1 - 15 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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 confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that 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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

3.4.24

Name:

DAVID GOODIER

Relevant professional qualification(s) or body (if any):

[Empty box]

Address:

8 ORAMLEY COURT, KELSALL, TARPORLEY
CHESHIRE CW6 0RF.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PHILIP'S KELSALL

England & Wales - Charity number 1184938

Accounts



Trustees' Annual Report for the period

Period start date: 01 01 2022 To Period end date: 31 12 2022

Section A Reference and administration details

Charity name The Parochial Church Council of the Ecclesiastical Parish of St Philip's Kelsall

Other names charity is known by St Philip's Church Kelsall

Registered charity number (if any) 1184938

Charity's principal address

The Vicarage
 Chester Road
 Kelsall
 Postcode CW6 0SA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Susan Banks	Vicar		
2	Mr Trevor Bell		Resigned 14 Sept 2021	
3	Mrs Susan Clifton			
4				
5	Mr John Diggle			
6	Dr Mary Gaskarth			
7	Mrs Margaret Grant			
8	Mrs Andrea Gray			
9	Mrs Patricia Kershaw			
10	Dr Clifford Nixey			
11	Mrs Jane Pearson			
12	Mr Brian Rischmiller			
13				
14	Mrs Kathleen Roberts			
15	Dr Andrew Wisbey		Resigned 23 Nov 2021	
16	Mrs Andrea Edwards			
17				
18				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
------	-----------------------------------

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg trust deed, constitution)	The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measures 1969 as amended)
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg appointed by, elected by)	Elected by the PCC

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and
- training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

St.Philip's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Susan Banks, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building in Kelsall.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Philips. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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:

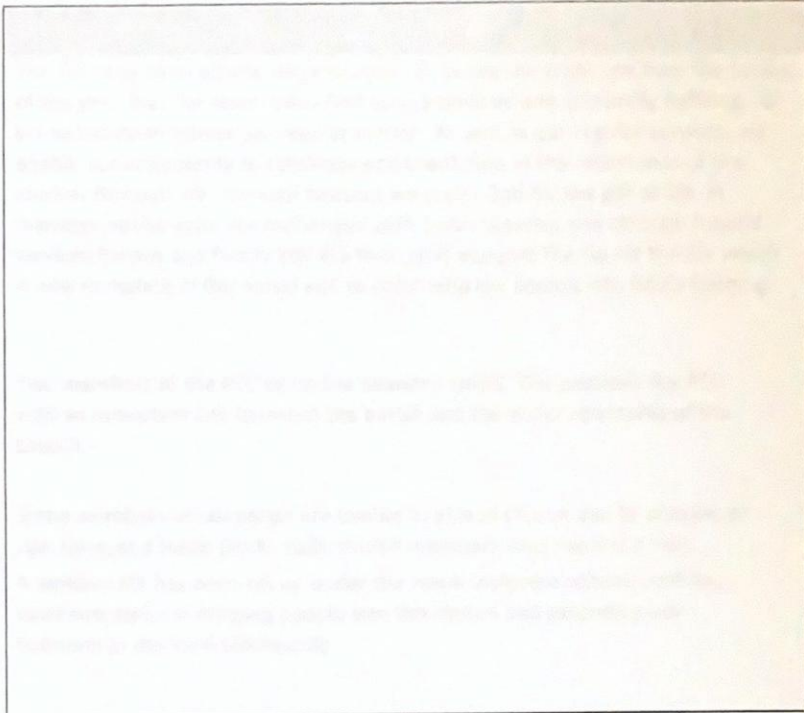
- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

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

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular service. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Some members of our parish are unable to attend church due to sickness or age. Reverend Susan Banks visits church members who request a visit.

A weekly café has been set up under the warm welcome scheme and has been successful in bringing people into the church and extending our outreach to the local community.

Section E Financial review

Brief statement of the charity's policy on reserves

The PCC holds investments as part of the unrestricted (general) fund which could be sold if there is a deficit on this fund. The PCC aims to breakeven each year on the general fund. This is normally a challenge as the main expense , our Parish share, increases each year.

The balance on the restricted fund (the Major Project Fund) is £29,084 at the end of December 2022. The modernisation of the church is now complete and the balance on the fund will be used for future projects in the church including repairs to the vestry ceiling and other major expenditure on the upkeep of the building.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Total receipts on unrestricted funds were £95,477 of which £62,339 was unrestricted voluntary donations, and a further £15,016 was from Gift Aid. £768 was received from the renting out of the church lounge.

The planned giving through envelopes and banker's orders has fallen this year by £6500, but we have received additional income from running the café, fundraising activities and fees.

The income raised goes towards the running of the church including our Parish share of £62,202. £8000 of our funds goes to Mission Giving.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P. A. Kershaw	
Full name(s)	PATRICIA ANNE KERSHAW	
Position (eg Secretary, Chair, etc)	JOINT TREASURER	
Date	23. April 2023	

Section B Balance sheet

	Note	Restricted		Total this year £	Total last year £
		Unrestricted funds £	income funds £		
		F01	F02	F04	F05
Fixed assets					
Tangible assets (Note 9)	B01	5,415		5,415	7,563
	B02			-	-
Investments (Note 10)	B03			-	-
Total fixed assets	B04	5,415	-	5,415	7,563
Current assets					
Stock and work in progress	B05			-	-
Debtors (Note 11)	B06	8,332		8,332	8,119
(Short term) investments	B07	49,695	7,000	56,695	62,458
Cash at bank and in hand	B08	4,679	22,084	26,763	33,331
Total current assets	B09	62,706	29,084	91,790	103,908
Creditors: amounts falling due within one year (Note 12)	B10	2,668		2,668	4,072
Net current assets/(liabilities)	B11	60,038	29,084	89,122	99,836
Total assets less current liabilities	B12	65,453	29,084	94,537	107,399
Creditors: amounts falling due after one year (Note 12)	B13			-	-
Provisions for liabilities and charges	B14			-	-
Net assets	B15	65,453	29,084	94,537	107,399
Funds of the Charity					
Unrestricted funds	B16	65,453		65,453	77,725
	B17			-	-
Restricted income funds (Note 13)	B18		29,084	29,084	29,674
Endowment funds (Note 13)	B19			-	-
Total funds	B20	65,453	29,084	94,537	107,399

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
P. A. Kershaw	23.4.23

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous year

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

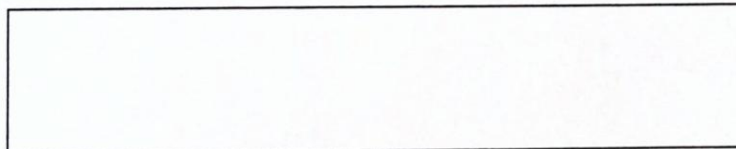
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.



Note 3

Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	General	Restricted	General	Restrict
	2022	2022	2021	ed
	£	£	£	2021
				£
Voluntary income				
Offerories	62,339		68,812	-
Tax refunds	15,016		15,751	68
Legacies		2,000	-	-
Donations	2,337	1,069	130	685
			-	-
Total	79,692	3,069	84,693	753
Activities for generating funds				
Fees	9,233		6,337	-
Grants				500
Sundry & use of church lounge	768		216	-
Café	600			-
Fundraising	705	193		1,315
Use of vicarage				
Beer festival donation	1,950			
Sale of chairs			-	-
Sundry income			-	-
Sale of pews etc				50
Magazine	198		290	
Youth income (holiday club)				
Contribution to heating costs	828			
VAT recovery				879
Total	14,282	193	6,843	2,744
Investment income				
Interest and dividends	1,503	382	1,559	9
			-	-
Total	1,503	382	1,559	9
Incoming resources from charitable activities				
			-	-
Total	95,477	3,644	93,095	3,506

Section C

Notes to the accounts

(cont)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis		2022	2022	2021	2021
		£	£	£	£
Fundraising trading costs	Magazine	-		-	-
	Fees	3,820		2,021	-
	Fundraising expenses	100			40
	Total	3,920	-	2,021	40
Investment					-
	Total	-	-	-	-
Charitable activities	Mission giving	8,000		8,000	-
	Charitable donation		344	-	-
	Total	8,000	344	8,000	-
Governance costs	Parish share	62,202		60,832	-
	Vicar's expenses	999		888	
	Vicarage expenses	3,122		3,259	
	Curate	-		110	
	Visiting speakers	8		249	
	Communion expenses	52			
	Space				
	Cleaning	822			
	Training	208		189	
	Organist and Music	3,798		4,107	
	Heat and Light	5,343		3,195	
	Insurance and rates	3,714		3,646	
	Depreciation	2,148		2,274	
	Repairs and renewals	3,446		3,920	
	Books, stationery and brochures	1,341		861	
	Sundry expenses	787		456	
	Internet	419		199	
	Purchase of table for café		2,000		
	Modernisation expenses		1,890		25,697
	Total	88,409	3,890	84,185	25,697
Total	100,329	4,234	94,206	25,737	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	1	1
Nature of the expenses	Reimbursement of church expenses	
Total amount paid	£999	£888

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	0	0
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	0	0

Section C

Notes to the accounts

(cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	3,315	3,315
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	3,315	3,315

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£		£	£
Balance brought forward	-	-	-	39,660	-	39,660
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	39,660	-	39,660

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	32,097	-	32,097
Depreciation charge for year	-	-	-	2,148	-	2,148
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	34,245	-	34,245

9.3 Net book value

Brought forward	-	-	-	7,563	-	7,563
Carried forward	-	-	-	5,415	-	5,415

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	62,458
Add: additions to investments at cost	1,657
Less: disposals at carrying value	
Add/(deduct): net gain/(loss) on revaluation	- 7,420
Carrying (market) value at end of year	56,695

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes		
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

Section C

Notes to the accounts

(cont)

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	7,596	8,119	-	-
Prepayments and accrued income	736	0	-	-
Total	8,332	8,119	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	2,668	4,072	-	-
Total	2,668	4,072	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Major project fund	R	Restricted to expenditure for major projects rather than expenditure for the general running of the church
Donations allocated to specific charities	R	Donations paid in by members of the congregation passed on to specific charities
Legacy received allocated to capital expenditure	R	Legacy received allocated to the purchase of tables for the café

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Major project fund	29,674	1,300	- 1,890	-	-	29,084
Restricted donations	-	344	- 344	-	-	-
Legacy	-	2,000	- 2,000	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	29,674	3,644	- 4,234	-	-	29,084

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Major project fund	General fund	cash transferred to general fund in exchange for investments	7000
General fund	Major project fund	investments transferred from general fund to major project fund	7000

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
NONE	NONE		

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £



St Philip's Church Kelsall		Charity No (if any)	1184938	CC17a
Annual accounts for the period				
Period start date	01/01/2022	To	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Total this year £	Total last year £	
			Unrestricted funds £	income funds £			
			F01	F02	F04	F05	
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income		S01	79,692	3,069	82,761	85,446	
Activities for generating funds		S02	14,282	193	14,475	9,587	
Investment income		S03	1,503	382	1,885	1,568	
Incoming resources from charitable activities							
		S04			-	-	
Other incoming resources							
		S05			-	-	
Total incoming resources			S06	95,477	3,644	99,121	96,601
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07			-	-	
Fundraising trading costs		S08	3,920	-	3,920	2,061	
Investment management costs		S09			-	-	
Charitable activities							
		S10	8,000	344	8,344	8,000	
Governance costs		S11	88,409	3,890	92,299	109,882	
Other resources expended							
		S12			-	-	
Total resources expended			S13	100,329	4,234	104,563	119,943
Net incoming/(outgoing) resources before transfers							
		S14	- 4,852	- 590	- 5,442	- 23,342	
Gross transfers between funds							
		S15			-	-	
Net incoming/(outgoing) resources before other recognised gains/(losses)							
		S16	- 4,852	- 590	- 5,442	- 23,342	
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17			-	-	
Gains and losses on investment assets		S18	- 7,420	-	7,420	7,711	
Net movement in funds			S19	- 12,272	- 590	- 12,862	- 15,631
Total funds brought forward			S20	77,725	29,674	107,399	123,030
Total funds carried forward			S21	65,453	29,084	94,537	107,399



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
St Philip's Church Kelsall

**On accounts for the year
ended**

31 December 2022
Charity no (if any) 1164938

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust'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 confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 21.5.23

Name: DAVID GOODIER

**Relevant professional
qualification(s) or body
(if any):**

Address:

8 BRAMLEY COURT
WELSH, TAMPOREY,
CHESTER CW6 0RF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts



Trustees' Annual Report for the period

Period start date:

Period end date

From

To

Section A

Reference and administration details

Charity name

The Parochial Church Council of the Ecclesiastical Parish of St Philip's Kelsall

Other names charity is known by

St Philip's Church Kelsall

Registered charity number (if any)

1184938

Charity's principal address

The Vicarage

Chester Road

Kelsall

Postcode

CW6 0SA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Susan Banks	Vicar		
2	Mr Trevor Bell		Resigned as from 14 September 2021	
3	Mrs Susan Clifton			
4	Mr John Diggle	Reader Emeritus		
5	Dr Mary Gaskarth			
6	Mrs Margaret Grant			
7	Mrs Andrea Gray	Churchwarden		
8	Mrs Patricia Kershaw			
9	Mrs Jane Knight		Appointed April 2021	
10	Dr Clifford Nixey			
11	Mrs Jane Pearson	Churchwarden		
12	Mr Brian Rischmiller			
13	Mrs Kathleen Roberts			
14	Dr Andrew Wisbey		Resigned as from 23 November 2021	
15	Mrs Andrea Edwards	Secretary		

Names of the trustees for the charity, if any, (for example, any custodian trustees):

Name:	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measures 1969 as amended).
How the charity is constituted <small>(eg. trust, partnership, company)</small>	Trust
Trustee selection methods <small>(eg. elected or appointed)</small>	Elected by the PCC

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and
- training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

St. Philip's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent (the Reverend Susan Banks) in promoting in the ecclesiastical parish; the whole mission of the Church, pastoral, evangelistic, social and leucumenical. The PCC is also specifically responsible for the maintenance of the Church building in Kelsall.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Philip's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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:

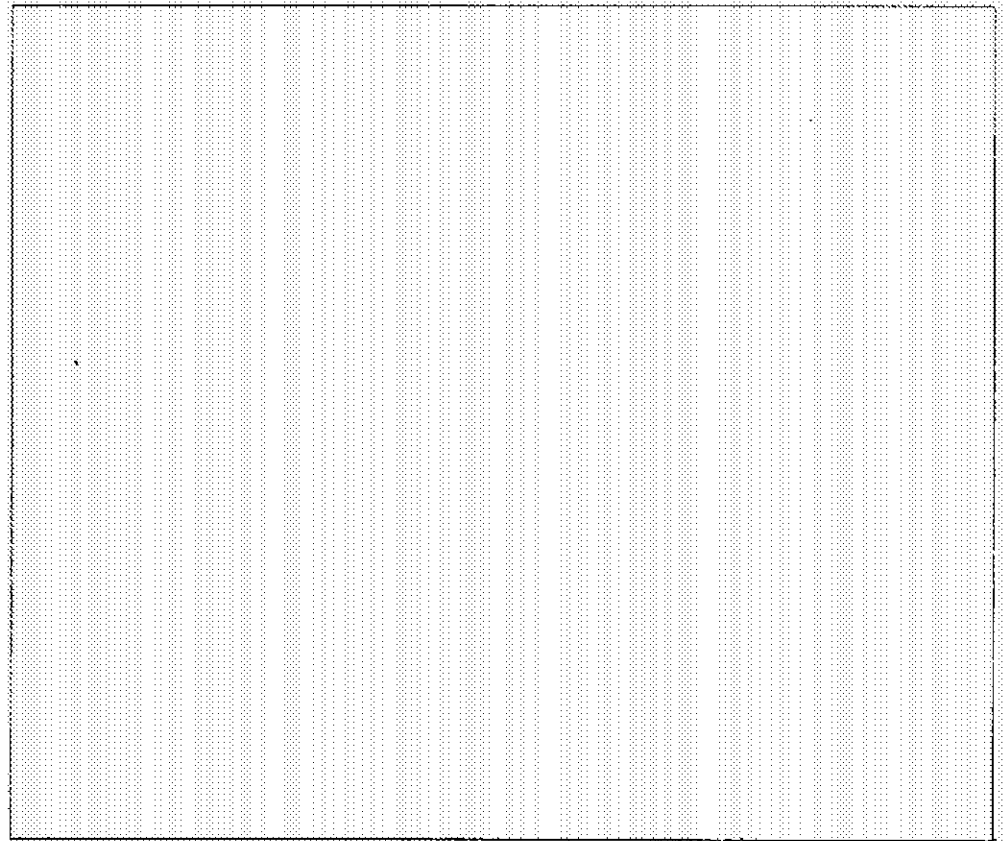
- Worship and prayer, learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

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

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme-related investment;
- contribution made by volunteers;



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular service. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Some members of our parish are unable to attend church due to sickness or age. In normal circumstances Reverend Susan Banks visits church members who have requested it, to celebrate communion with them in their homes. Also, the care group organises a rota of volunteers to visit all who are sick or unable to get out for any other reason to keep them in touch with church life. In accordance with Covid restrictions these visits have been restricted in the year and communication has been via e-mail, telephone and Zoom meetings.

Section E

Financial review

Brief statement of the charity's policy on reserves

The PCC holds investments as part of the unrestricted (general) fund which could be sold if there is a deficit in this fund. The PCC aims to breakeven each year on the general fund. This is normally a challenge as the main expense, our Parish share, increases each year.

The balance on the restricted fund (the Major Project Fund) is £29,674 at the end of December 2021. The modernisation of the church has been completed this year and the balance on the fund will be used for future projects in the church including repairs to the vestry roof and other major expenditure on the upkeep of the building.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Total receipts on unrestricted funds were £93,095 of which £68,812 was unrestricted voluntary donations, and a further £15,751 was from Gift Aid. £308 was received from the renting out of the church lounge.

The planned giving through envelopes and banker's orders has increased slightly from previous year.

The campaign continued this year to raise funds for the modernisation of the church. A grant of £500 have been received and additional funds have been received from generous donations from church members and from fundraising. The project to modernise the church has now been completed.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

P. A. KERSHAW

Full name(s)

PATRICIA ANN
KERSHAW

Position (eg Secretary, Chair, etc)

TREASURER

Date

31.3.22

Section B Balance sheet

Note	Restricted			
	Unrestricted funds	Income funds	Total this year	Total last year
	£	£	£	£
	F01	F02	F04	F05
Fixed assets				
Tangible assets (Note 9)	B01 7,563		7,563	9,837
	B02		-	-
Investments (Note 10)	B03		-	-
Total fixed assets	B04 7,563	-	7,563	9,837
Current assets				
Stock and work in progress	B05		-	-
Debtors (Note 11)	B06 8,119		8,119	8,546
(Short term) investments	B07 62,458		62,458	53,188
Cash at bank and in hand	B08 3,657	29,674	33,331	51,826
Total current assets	B09 74,234	29,674	103,908	113,560
Creditors: amounts falling due within one year (Note 12)	B10 4,072		4,072	367
Net current assets/(liabilities)	B11 70,162	29,674	99,836	113,193
Total assets less current liabilities	B12 77,725	29,674	107,399	123,030
Creditors: amounts falling due after one year (Note 12)	B13		-	-
Provisions for liabilities and charges	B14		-	-
Net assets	B15 77,725	29,674	107,399	123,030
Funds of the Charity				
Unrestricted funds	B16 77,725		77,725	71,125
	B17		-	-
Restricted income funds (Note 13)	B18 29,674		29,674	51,905
Endowment funds (Note 13)	B19		-	-
Total funds	B20 77,725	29,674	107,399	123,030

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
P. Akerfeldt	31.3.22

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

** Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes:

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts:

No changes have been made to accounts for previous year

Note 2: Accounting policies

This standard list of accounting policies has been applied by the charity, except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES:**Recognition of incoming resources:**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure:

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations:

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reliefs on donations and gifts:

Incoming resources from tax reliefs are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants:

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind:

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities:

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help:

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income:

This is included in the accounts when receivable.

Investment gains and losses:

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs:

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions:

Where the charity gives a grant with conditions for the payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions:

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs:

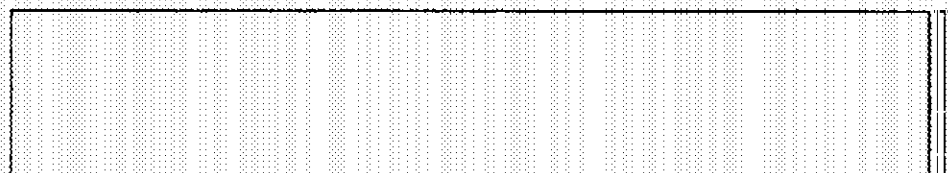
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas; or per capita; staff costs by the time spent and other costs by their usage.

ASSETS:**Tangible fixed assets for use by charity:**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments:

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.



Note 3. Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	General	Restricted	General	Restrict
	2021	2021	2020	2020
	£	£	£	£
Voluntary incomes				
Offerings	68,812		62,849	-
Tax refunds	15,781	68	15,489	611
Legacies			-	2,000
Donations	130	686	159	2,256
Total	84,693	753	78,489	4,867
Activities for generating funds				
Fees	6,337		3,174	-
Grants		500		19,600
Sundry & use of church lounge	216		295	-
Fundraising		1,319		1,803
Use of Wearage				
Beer festival donation				
Sale of chairs				3,500
Sundry income			10	
Sale of pews etc		50		1,894
Magazine	290			360
Youth income & holiday club				
VAT recovery		879		25,127
Total	6,843	2,744	3,839	51,824
Investment income				
Interest and dividends	1,559	9	1,463	462
Total	1,559	9	1,463	462
Incoming resources from charitable activities				
Total	93,095	3,506	83,791	57,153

Note 4: Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts:

Analysis		2021 £	2021 £	2020 £	2020 £
Fundraising trading costs:	Magazine	-	-	390	-
	Fees	2,021	-	1,752	-
	Fundraising expenses	-	40	-	342
	Total	2,021	40	2,082	342
Investment:		-	-	-	-
	Total	-	-	-	-
Charitable activities:	Mission giving	8,000	-	8,030	-
	Total	8,000	-	8,030	-
Governance costs	Panish share	60,832	-	60,379	-
	Vicar's expenses	888	-	486	-
	Vicarage expenses	3,289	-	2,977	-
	Curate	110	-	489	-
	Visiting speakers	249	-	-	-
	Communion expenses	-	-	13	-
	Space	-	-	-	-
	Youth work	-	-	-	-
	Training	189	-	189	-
	Organist and Music	4,107	-	3,815	-
	Heat and Light	3,195	-	1,114	-
	Insurance and rates	3,848	-	3,756	-
	Depreciation	2,274	-	2,274	-
	Repairs and renewals	3,920	-	1,180	-
	Books, stationery and brochures	881	-	845	-
	Sundry expenses	456	-	884	-
	Internet	199	-	-	-
Modernisation expenses	-	25,697	-	190,307	
Total	84,185	25,697	78,331	190,307	
Total	94,206	25,737	88,443	190,649	

Note 5: Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity, £	Charitable Activity, £	Governance Activity, £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6: Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses:

Total amount paid

	This year	Last year
	1	1
Reimbursement of church expenses		
	£338	£486

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £
	0	0
	0	0

Note 7 Paid employees.

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	3,315	3,318
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	3,315	3,318

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	-	-
	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 9:1

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets.

9.1 Cost or valuation

	Freehold land & buildings:	Other land & buildings:	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward†††	-	-	-	39,660	-	39,660
Additions:	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals:	-	-	-	-	-	-
Transfers**	-	-	-	-	-	-
Balance carried forward:	-	-	-	39,660	-	39,660

9.2 Accumulated depreciation and impairment provisions:

** Basis	SL or RB††	SL or RB††	SL or RB	SL or RB††	SL or RB††
** Rate					

Balance brought forward††	-	-	-	29,823	-	29,823
Depreciation charge for year**	-	-	-	2,274	-	2,274
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals†††	-	-	-	-	-	-
Transfers**†††	-	-	-	-	-	-
Balance carried forward†	-	-	-	32,097	-	32,097

9.3 Net book value

Brought forward	-	-	-	9,837	-	9,837
Carried forward	-	-	-	7,563	-	7,563

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line, RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10: Investment assets

Please complete this note if the charity has any investment assets:

10.1: Fixed assets investments

	£
Carrying (market) value at beginning of year:	53,188
Add: additions to investments at cost:	1,559
Less: disposals at carrying value	-
Add/(deduct) net gain/(loss) on revaluation	7,711
Carrying (market) value at end of year:	62,458

Please provide below:

10.2: A breakdown of the market values of investments shown above agreeing with the balance sheet row B03:

10.3: A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments**Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	62,458	1,559
	-	-
	-	-
	-	-
Total	62,458	1,559

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors:

Trade debtors:

Amounts due from subsidiary and associated undertakings:

Other debtors:

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
8,119	8,110	-	-
0	436	-	-
8,119	8,546	-	-

Note 12 Creditors and accruals:

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors:

Loans and overdrafts:

Trade creditors:

Amounts due to subsidiary and associated undertakings:

Other creditors:

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,072	367	-	-
4,072	367	-	-

12.2 Security over assets:

If any loan overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Major project fund	R	Restricted to expenditure for major projects rather than expenditure for the general running of the church
Donations allocated to specific charities	R	Donations paid to by members of the congregation passed on to specific charities

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Major project fund	51,905	3,506	25,737	-	-	29,674
Restricted donations	-	2,574	2,574	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	51,905	6,080	28,311	-	-	29,674

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14: Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6), details of such transactions should be provided in this note; if there are no transactions to report, please enter "None" in the relevant boxes:

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid (or benefit value)	
		This year £	Last year £
NONE	NONE		

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



St Philip's Church Kelsall		Charity No: (if any)	1184938	CC17a
Annual accounts for the period				
Period start date:	01/10/2021	Total:	Period end date:	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Total this year	Total last year
			Unrestricted funds	income funds		
			£	£	£	£
			F01	F02	F04	F05
Incoming resources (Note 3):						
Incoming resources from generated funds:						
Voluntary income		S01	84,698	753	85,446	83,356
Activities for generating funds		S02	6,843	2,744	9,587	55,663
Investment income		S03	1,559	9	1,568	1,925
Incoming resources from charitable activities:						
Other incoming resources		S05				
Total incoming resources			93,095	3,506	96,601	140,944
Resources expended (Notes 4-8):						
Costs of Generating Funds						
Costs of generating voluntary income		S07				
Fundraising trading costs		S08	2,021	40	2,061	2,424
Investment management costs		S09				
Charitable activities:						
Governance costs		S11	84,185	25,697	109,882	268,638
Other resources expended		S12				
Total resources expended			94,206	25,737	119,943	279,092
Net incoming/(outgoing) resources before transfers			- 1,111	22,231	- 23,342	- 138,148
Gross transfers between funds						
Net incoming/(outgoing) resources before other recognised gains/(losses)			- 1,111	22,231	- 23,342	- 138,148
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17				
Gains and losses on investment assets		S18	7,711		7,711	3,407
Net movement in funds			6,600	22,231	- 15,631	- 134,741
Total funds brought forward			71,125	51,905	123,030	257,771
Total funds carried forward			77,725	29,674	107,399	123,030



Section A

Independent Examiner's Report

Report to the trustees/members of St. Phillips Church Kelsall

On accounts for the year ended 31 December 2021 Charity no (if any) 1184938

Set out on pages 1 - 15

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31.12.2021.

Responsibilities and basis of report:

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

I report in respect of my examination of the Trust'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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. ~~Delete () if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130(1) 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.

* Please delete the words in the brackets if they do not apply.

Signed: Date: 26.4.22

Name: DAVID GOODWELL

Relevant professional qualification(s) or body

(if any):

--

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose:

--

Accounts



Trustees' Annual Report for the period

Period start date: 01 01 2020
 Period end date: 31 12 2020
 From To

Section A Reference and administration details

Charity name The Parochial Church Council of the Ecclesiastical Parish of St Philip's Kelsall

Other names charity is known by St Philip's Church Kelsall

Registered charity number (if any) 1184938

Charity's principal address

The Vicarage
 Chester Road
 Kelsall
Postcode CW6 0SA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Susan Banks	Vicar		
2	Mr Trevor Bell			
3	Mrs Susan Clifton			
4	Mr Paul Coney		Resigned 26/10/20	
5	Mr John Diggle			
6	Dr Mary Gaskarth			
7	Mrs Margaret Grant			
8	Mrs Andrea Gray			
9	Mrs Patricia Kershaw			
10	Dr Clifford Nixey			
11	Mrs Jane Pearson			
12	Mr Brian Rischmiller			
13	Mr Geoffrey Roberts		Resigned 26/10/20	
14	Mrs Kathleen Roberts			
15	Dr Andrew Wisbey			
16	Mrs Andrea Edwards			
17				
18				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measures 1969 as amended)
How the charity is constituted (eg. trust, association, company)	trust
Trustee selection methods (eg. appointed by, elected by)	Elected by the PCC

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and
- training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

St.Philip's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Susan Banks, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building in Kelsall.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Philips. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many 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, we have considered the Commission's guidance on public benefit and, in particular, the supplementary 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:

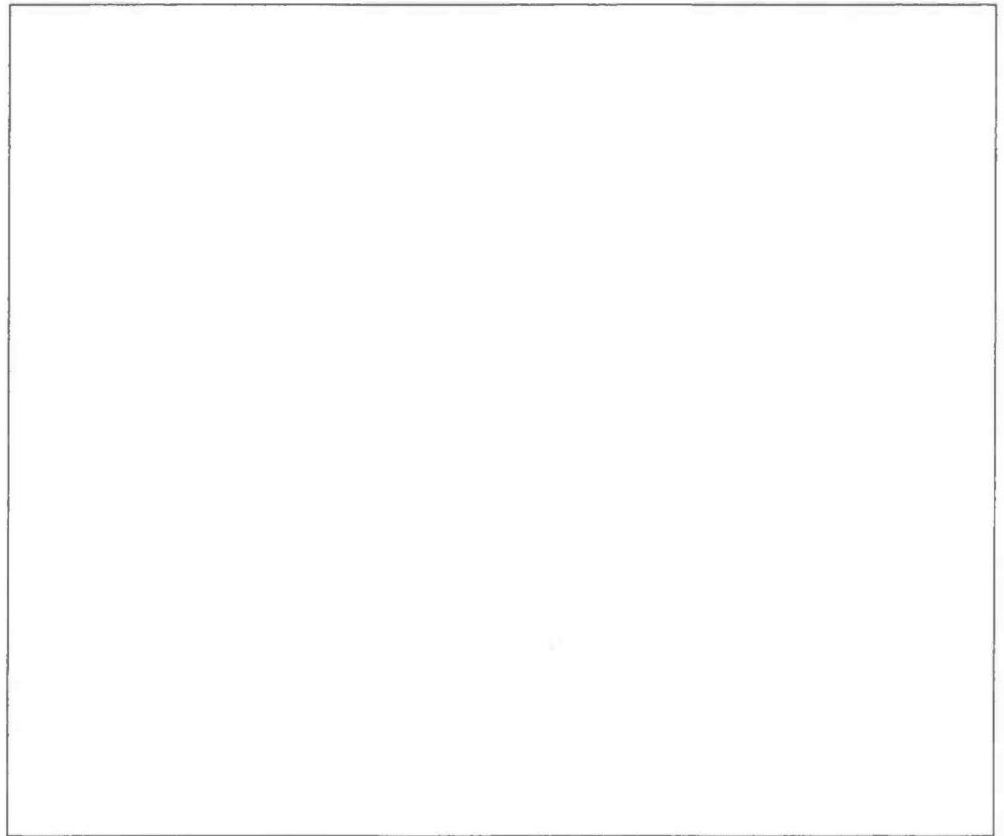
- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

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

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular service. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

Services have taken place on Zoom when the church has been closed in accordance with Covid restrictions.

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

Some members of our parish are unable to attend church due to sickness or age. In normal circumstances Reverend Susan Banks visits church members who have requested it, to celebrate communion with them in their homes. Also, the care group organises a rota of volunteers to visit all who are sick or unable to get out for any other reason to keep them in touch with church life. In accordance with Covid restrictions these visits have been restricted in the year and communication has been via e-mail, telephone and Zoom meetings.

Section E

Financial review

Brief statement of the charity's policy on reserves

The PCC holds investments as part of the unrestricted (general) fund which could be sold if there is a deficit on this fund. The PCC aims to breakeven each year on the general fund. This is normally a challenge as the main expense , our Parish share, increases each year.

The balance on the restricted fund (the Major Project Fund) is £51,905 at the end of December 2020. With the current modernisation project nearly completed ,these funds will be utilised in 2021

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Total receipts on unrestricted funds were £83,791 of which £62,848 was unrestricted voluntary donations, and a further £15,483 was from Gift Aid. £295 was received from the renting out of the church lounge.

The planned giving through envelopes and banker's orders has been maintained at a similar level to the previous year.

The church received a legacy of £2,000 in the year which has been allocated to the Major Projects fund (restricted fund). The campaign has continued this year to raise funds for the modernisation of the church. Grants of £19,500 have been received and additional funds have been received from generous donations from church members, including a scheme to buy chairs for the newly modernised church.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P.A. Kershaw	
Full name(s)	P.A. KERSHAW	
Position (eg Secretary, Chair, etc)	Treasurer (joint)	
Date	25.3.21	



St Philip's Church Kelsall		Charity No (if any)	1184938	CC17a
Annual accounts for the period				
Period start date	01/01/2020	To	Period end date 31/12/2020	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted		Total this year £	Total last year £
			Unrestricted funds £	income funds £		
			F01	F02	F04	F05
Incoming resources (Note 3)						
Incoming resources from generated funds					-	-
Voluntary income		S01	78,489	4,867	83,356	137,883
Activities for generating funds		S02	3,839	51,824	55,663	38,472
Investment income		S03	1,463	462	1,925	2,428
Incoming resources from charitable activities		S04			-	-
Other incoming resources		S05			-	-
Total incoming resources		S06	83,791	57,153	140,944	178,783
Resources expended (Notes 4-8)						
Costs of Generating Funds					-	-
Costs of generating voluntary income		S07			-	-
Fundraising trading costs		S08	2,082	342	2,424	8,706
Investment management costs		S09			-	-
Charitable activities		S10	8,030	-	8,030	7,050
Governance costs		S11	78,331	190,307	268,638	89,724
Other resources expended		S12			-	-
Total resources expended		S13	88,443	190,649	279,092	105,480
Net incoming/(outgoing) resources before transfers		S14	- 4,652	- 133,496	- 138,148	73,303
Gross transfers between funds		S15			-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 4,652	- 133,496	- 138,148	73,303
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17			-	-
Gains and losses on investment assets		S18	3,407		3,407	7,460
Net movement in funds		S19	- 1,245	- 133,496	- 134,741	80,763
Total funds brought forward		S20	72,370	185,401	257,771	177,008
Total funds carried forward		S21	71,125	51,905	123,030	257,771

Section B Balance sheet

		Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
			F01	F02	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01		9,837		9,837	11,107
	B02				-	-
Investments (Note 10)	B03				-	-
Total fixed assets	B04		9,837	-	9,837	11,107
Current assets						
Stock and work in progress	B05				-	-
Debtors (Note 11)	B06		8,377	169	8,546	17,140
(Short term) investments	B07		53,188		53,188	48,318
Cash at bank and in hand	B08		90	51,736	51,826	182,333
Total current assets	B09		61,655	51,905	113,560	247,791
Creditors: amounts falling due within one year (Note 12)	B10		367		367	1,127
Net current assets/(liabilities)	B11		61,288	51,905	113,193	246,664
Total assets less current liabilities	B12		71,125	51,905	123,030	257,771
Creditors: amounts falling due after one year (Note 12)	B13				-	-
Provisions for liabilities and charges	B14				-	-
Net assets	B15		71,125	51,905	123,030	257,771
Funds of the Charity						
Unrestricted funds	B16		71,125		71,125	72,370
	B17				-	-
Restricted income funds (Note 13)	B18			51,905	51,905	185,401
Endowment funds (Note 13)	B19				-	-
Total funds	B20		71,125	51,905	123,030	257,771

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
P. A. Kershaw	25.3.21

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or
- Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous year

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.



Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

		General 2020 £	Restricted 2020 £	General 2019 £	Restrict ed 2019 £
Voluntary income	Analysis				
	Offerories	62,848		63,914	-
	Tax refunds	15,483	611	16,419	5,118
	Legacies		2,000	-	29,593
	Donations	158	2,256	690	22,149
				-	-
	Total	78,489	4,867	81,023	56,860
Activities for generating funds					
	Fees	3,174		7,265	-
	Grants		19,500		13,000
	Sundry & use of church lounge	295		1,360	-
	Fundraising		1,803		12,344
	Use of vicarage			788	
	Beer festival donation			1,460	
	Sale of chairs		3,500	-	
	Sundry income	10		300	
	Sale of pews		1,894		
	Magazine	360		1,295	
	Youth income (holiday club)			660	
	VAT recovery		25,127	-	
	Total	3,839	51,824	13,128	25,344
Investment income					
	Interest and dividends	1,463	462	1,378	1,050
				-	-
	Total	1,463	462	1,378	1,050
Incoming resources from charitable activities					
					-
				-	-
	Total	83,791	57,153	95,529	83,254

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	2020 £	2020 £	2019 £	2019 £
Fundraising trading costs	Magazine	330		2,063	-
	Fees	1,752		2,235	-
	Fundraising expenses		342		4,408
	Total	2,082	342	4,298	4,408
Investment					-
	Total	-	-	-	-
Charitable activities	Mission giving	8,030		7,050	-
	Total	8,030		7,050	-
Governance costs	Parish share	60,379		58,906	-
	Vicar's expenses	486		562	
	Vicarage expenses	2,977		5,505	
	Curate	489		852	
	Visiting speakers			- 565	
	Communion expenses	13		342	
	Space				
	Youth work			633	
	Training	189		189	
	Organist and Music	3,815		3,515	
	Heat and Light	1,114		2,740	
	Insurance and rates	3,756		3,710	
	Depreciation	2,274		2,115	
	Repairs and renewals	1,110		2,106	
	Books, stationery and brochures	845		1,103	
	Sundry expenses	884		732	
	Planning and architect's fee				7,279
	Modernisation expenses			190,307	
	Total	78,331	190,307	82,445	7,279
Total	88,443	190,649	93,793	11,687	

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
1	1
Reimbursement of church expenses	
£486	£562

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	0
0	0

Note 7 **Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	3,315	2,373
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	3,315	2,373

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£		£	£
Balance brought forward	-	-	-	38,656	-	38,656
Additions	-	-	-	1,005	-	1,005
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	39,661	-	39,661

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	27,549	-	27,549
Depreciation charge for year	-	-	-	2,274	-	2,274
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	29,823	-	29,823

9.3 Net book value

Brought forward	-	-	-	11,107	-	11,107
Carried forward	-	-	-	9,838	-	9,838

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	48,318
Add: additions to investments at cost	1,463
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	3,407
Carrying (market) value at end of year	53,188

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	53,188	1,463
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	53,188	1,463

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	8,110	17,140	-	-
Prepayments and accrued income	436	-	-	-
Total	8,546	17,140	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	367	1,127	-	-
Total	367	1,127	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Major project fund	R	Restricted to expenditure for major projects rather than expenditure for the general running of the church

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Major project fund	185,401	57,153	- 190,649	-	-	51,905
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	185,401	57,153	- 190,649	-	-	51,905

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
NONE	NONE		

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A Independent Examiner's Report

Report to the trustees/ members of

Entity Name: St Philip's Church Kelsall

On accounts for the year ended

31 December 2020 Charity no (if any) 1164938

Set out on pages

1-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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 confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which gives me cause to believe that 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 28.4.21

Name: DAVID COOKE

Relevant professional qualification(s) or body (if any):

NA

Address:

8 BRATTLE COURT

KESALL

TARPOLEY CHEJINE CW6 0LF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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